

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Acurx Pharmaceuticals, Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

82-3733567
(I.R.S. Employer
Identification Number)

259 Liberty Avenue
Staten Island, NY 10305
(Address, including zip code, of registrant's principal executive offices)

2021 Equity Incentive Plan
(Full Title of the Plan)

David P. Luci
President and Chief Executive Officer
Acurx Pharmaceuticals, Inc.
259 Liberty Avenue
Staten Island, NY 10305
Telephone: (917) 533-1469
(Name, address, and telephone number, including area code, of agent for service)

Copies to:
Ivan K. Blumenthal, Esq.
Jeffrey D. Cohan, Esq.
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
919 Third Avenue New York, NY 10022
(212) 935-3000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

This registration statement registers an aggregate of 93,925 additional shares of common stock, par value \$0.001 per share (“common stock”), of Acurx Pharmaceuticals, Inc. (the “Registrant”) reserved under the 2021 Equity Incentive Plan (the “Plan”), representing an increase of 93,925 shares reserved under the Plan effective January 2, 2026 by operation of the 2021 Plan’s “evergreen” provision. This registration statement registers additional securities of the same class as other securities for which registration statements filed on Form S-8 (File Nos. 333-258026, 333-263609, 333-270585, 333-277994 and 333-285865) relating to an employee benefit plan are effective. The information contained in the Registrant’s registration statement on Form S-8 filed with the Securities and Exchange Commission on [July 19, 2021](#) (File No. 333-258026) is hereby incorporated by reference pursuant to General Instruction E of Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Exhibit Description</u>	<u>Filed Herewith</u>	<u>Incorporated by Reference herein from Form or Schedule</u>	<u>Filing Date</u>	<u>SEC File/ Reg. Number</u>
4.1	Form of Common Stock Certificate.		Form S-1 (Exhibit 4.1)	May 27, 2021	333-256516
5.1	Opinion of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.	X			
23.1	Consent of CohnReznick LLP, independent registered public accounting firm.	X			
23.2	Consent of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. (included in Exhibit 5.1)	X			
24.1	Power of Attorney (included on the signature page hereof)	X			
107	Filing Fee Table	X			

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, New York, on March 12, 2026.

ACURX PHARMACEUTICALS, INC.

By: /s/ David P. Luci
David P. Luci
Chief Executive Officer and President

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints each of David P. Luci and Robert G. Shawah, acting alone or together with another attorney-in-fact, as his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for such person and in his name, place and stead, in any and all capacities, to sign any or all further amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof. Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the date indicated.

Signature	Title	Date
<u>/s/ David P. Luci</u> David P. Luci	President, Chief Executive Officer and Director (Principal Executive Officer)	March 12, 2026
<u>/s/ Robert G. Shawah</u> Robert G. Shawah	Chief Financial Officer (Principal Financial and Accounting Officer)	March 12, 2026
<u>/s/ Robert J. DeLuccia</u> Robert J. DeLuccia	Executive Chairman	March 12, 2026
<u>/s/ Carl V. Sailer</u> Carl V. Sailer	Director	March 12, 2026
<u>/s/ Jack H. Dean</u> Jack H. Dean	Director	March 12, 2026
<u>/s/ Joseph C. Scodari</u> Joseph C. Scodari	Director	March 12, 2026
<u>/s/ Thomas Harrison</u> Thomas Harrison	Director	March 12, 2026
<u>/s/ James Donohue</u> James Donohue	Director	March 12, 2026



March 12, 2026

Acurx Pharmaceuticals, Inc.
259 Liberty Avenue
Staten Island, New York 10305

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as legal counsel to Acurx Pharmaceuticals, Inc., a Delaware corporation (the “Company”), in connection with the preparation and filing with the Securities and Exchange Commission (the “Commission”) of a Registration Statement on Form S-8 (the “Registration Statement”), pursuant to which the Company is registering the issuance under the Securities Act of 1933, as amended (the “Securities Act”), of an aggregate of 93,925 shares (the “Shares”) of the Company’s common stock, par value \$0.001 per share (the “Common Stock”), that may be issued pursuant to the Company’s 2021 Equity Incentive Plan (the “Plan”). This opinion is being rendered in connection with the filing of the Registration Statement with the Commission. All capitalized terms used herein and not otherwise defined shall have the respective meanings given to them in the Registration Statement.

In connection with this opinion, we have examined the Company’s Certificate of Incorporation and Bylaws, each as currently in effect; such other records of the corporate proceedings of the Company and certificates of the Company’s officers as we have deemed relevant; and the Registration Statement and the exhibits thereto.

In our examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as copies, the authenticity of the originals of such copies, and the truth and correctness of any representations and warranties contained therein. In addition, we have assumed that the Company will receive any required consideration in accordance with the terms of the Plan.

Our opinion expressed herein is limited to the General Corporation Law of the State of Delaware and we express no opinion with respect to the laws of any other jurisdiction. No opinion is expressed herein with respect to the qualification of the Shares under the securities or blue sky laws of any state or any foreign jurisdiction.

Please note that we are opining only as to the matters expressly set forth herein, and no opinion should be inferred as to any other matters. This opinion is based upon currently existing statutes, rules, regulations and judicial decisions, and we disclaim any obligation to advise you of any change in any of these sources of law or subsequent legal or factual developments which might affect any matters or opinions set forth herein.

Based upon the foregoing, we are of the opinion that the Shares, when issued and delivered in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

MINTZ

March 12, 2026

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We understand that you wish to file this opinion with the Commission as an exhibit to the Registration Statement in accordance with the requirements of Item 601(b) (5) of Regulation S-K promulgated under the Securities Act, and we hereby consent thereto. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 12, 2026, with respect to the financial statements of Acurx Pharmaceuticals, Inc. included in the Annual Report on Form 10-K for the year ended December 31, 2025. Our audit report includes an explanatory paragraph relating to Acurx Pharmaceuticals, Inc.'s ability to continue as a going concern.

/s/ CohnReznick LLP

Parsippany, New Jersey
March 12, 2026
