As filed with the Securities and Exchange Commission on August 4, 2026

Registration No. 333-

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT

Under
The Securities Act of 1933

Palvella Therapeutics, Inc.

(Exact name of registrant as specified in its charter)

Nevada **(State or other jurisdiction of incorporation or organization)**	**30-0784346** **(I.R.S. Employer Identification No.)**

353 W. Lancaster Ave, Suite 200
Wayne, Pennsylvania 19087
(Address, including zip code and telephone number, including area code, of Registrant's principal executive offices)

2024 Equity Incentive Plan
(Full title of the plan)

Wesley H. Kaupinen
President and Chief Executive Officer
Palvella Therapeutics, Inc.
353 W. Lancaster Ave
Suite 200
Wayne, Pennsylvania 19087
(484) 253-1461
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:
Rachael M. Bushey, Esq.
Jennifer L. Porter, Esq.
Goodwin Procter LLP
3025 John F Kennedy Blvd
Philadelphia, PA 19104
(445) 207-7800

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	☐	Accelerated filer	☐
Non-accelerated filer	☒	Smaller reporting company	☒
		Emerging growth company	☐

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

On April 27, 2026, the Board of Directors of Palvella Therapeutics, Inc. (the "Company") adopted, subject to approval by the stockholders, an amendment to the Palvella Therapeutics, Inc. 2024 Equity Incentive Plan (the "2024 Plan") (such amendment, the "Amendment" and the 2024 Plan, after giving effect to the Amendment, the "Amended 2024 Plan"), which the stockholders of the Company approved at the Company's 2026 Annual Meeting of Stockholders held on June 10, 2026. The Amendment increased the number of shares of common stock, par value $0.001 per share, of the Company ("Common Stock"), authorized for issuance thereunder by 750,000 shares of Common Stock (the "Additional Shares"). This Registration Statement on Form S-8 (the "Registration Statement") is being filed solely for the purpose of registering the Additional Shares for issuance under the Amended 2024 Plan.

Such Additional Shares are of the same class of securities as the shares of Common Stock issuable under the 2024 Plan for which the currently effective Registration Statement on Form S-8 (File No. 333-285029) filed with the Securities and Exchange Commission (the "Commission") on February 18, 2025 (the "Prior Registration Statement"), was filed. Upon the effectiveness of this Registration Statement, an aggregate of 4,205,433 shares of Common Stock will be registered for issuance from time to time under the Amended 2024 Plan, inclusive of the Additional Shares. Pursuant to General Instruction E of Form S-8 regarding registration of Additional Securities, the contents of the Prior Registration Statement are incorporated herein by reference except to the extent supplemented, amended or superseded by the information set forth herein. Only those items of Form S-8 containing new information not contained in the Prior Registration Statement are presented herein.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The registrant hereby incorporates by reference into this Registration Statement the following documents filed with the Commission:

(a) The registrant's Annual Report on Form 10-K for the year ended December 31, 2025, filed with the Commission on March 31, 2026, including the information specifically incorporated by reference into the Annual Report on Form 10-K from the registrant's Definitive Proxy Statement for its 2026 Annual Meeting of Stockholders, filed by the registrant with the Commission on April 30, 2026;

(b) The registrant's Quarterly Reports on Form 10-Q for the quarters ended March 31, 2026 and June 30, 2026, filed with the Commission on May 7, 2026 and August 4, 2026, respectively;

(c) The registrant's Current Reports on Form 8-K (in each case other than portions thereof furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits accompanying such reports related to such items) filed with the Commission on January 12, 2026, January 29, 2026, February 24, 2026, February 26, 2026, April 7, 2026, April 13, 2026, May 13, 2026, May 15, 2026, May 20, 2026, June 16, 2026, June 30, 2026 and July 14, 2026; and

(d) The description of the registrant's common stock, par value $0.001 per share (the "Common Stock") contained in the registrant's Registration Statement on Form 8-A (File No. 001-37471), filed by the registrant with the Commission under Section 12(b) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), on June 24, 2015, including any amendments or reports filed for the purpose of updating such description.

All documents that the registrant subsequently files pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act prior to the filing of a post-effective amendment to this Registration Statement which indicates that all of the shares of Common Stock offered have been sold or which deregisters all of such shares then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of the filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Under no circumstances will any information filed under current items 2.02 or 7.01 of Form 8-K be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

Item 8. Exhibits.

Exhibit Number	Exhibit table
3.1	Amended and Restated Articles of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on December 18, 2014).
3.2	Certificate of Change to Amended and Restated Articles of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on April 18, 2024).
3.3	Certificate of Amendment to the Amended and Restated Articles of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on December 12, 2024).
3.4	Certificate of Amendment to the Amended and Restated Articles of Incorporation of the Registrant (incorporated by reference to Exhibit 3.11 to the registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on December 16, 2024).
3.5	Certificate of Withdrawal of the Series F Preferred Stock (incorporated by reference to Exhibit 3.10 to the Registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on December 16, 2024).
3.6	Amended and Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on December 18, 2014).
3.7	Amendment to the Amended and Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on September 3, 2019).
4.1	Form of Common Stock Certificate (incorporated by reference to Exhibit 4.1 to the Registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on December 16, 2024).
5.1*	Opinion of Brownstein Hyatt Farber Schreck, LLP.
23.1*	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.
23.2*	Consent of Brownstein Hyatt Farber Schreck, LLP (included in Exhibit 5.1).
24.1*	Power of Attorney (included on signature page).
99.1#	Palvella Therapeutics, Inc. 2024 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (File No. 001-37471) as filed with the Commission on December 12, 2024).
99.2#	Amendment No. 1 to Palvella Therapeutics, Inc. 2024 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on June 16, 2026).
99.3#	Form of Stock Option Grant Notice and Stock Option Agreement under the Palvella Therapeutics, Inc. 2024 Equity Incentive Plan (incorporated by reference to Exhibit 10.29 to the Registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on December 16, 2024).
99.4#	Form of Notice of Grant of Restricted Stock Unit Award under the Palvella Therapeutics, Inc. 2024 Equity Incentive Plan (incorporated by reference to Exhibit 10.30 to the Registrant's Current Report on Form 8-K (File No. 001-37471) filed with the Commission on December 16, 2024).
99.5#	Form of Notice of Grant of Performance-Based Restricted Stock Unit Award under the Palvella Therapeutics, Inc. 2024 Equity Incentive Plan (incorporated by reference to Exhibit 10.2 of the Registrant's Quarterly Report on Form 10-Q (File No. 001-37471) filed with the Commission on August 4, 2026).
107*	Filing fee table.

* Filed herewith.
\# Denotes management contract or compensatory plan or arrangement.

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 Wayne, Commonwealth of Pennsylvania, on this 4th day of August, 2026.

Palvella Therapeutics, Inc.

By: /s/ Wesley H. Kaupinen
Name: Wesley H. Kaupinen
Title: President and Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

KNOW ALL BY THESE PRESENT, that each individual whose signature appears below hereby constitutes and appoints each of Wesley H. Kaupinen and Matthew E. Korenberg, as such person's true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for such person in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and all documents in connection therewith, with the Commission granting unto each said attorney-in-fact and agent 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 such person might or could do in person, hereby ratifying and confirming all that any said attorney-in-fact and agent, or any substitute or substitutes of any of them, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following person in the capacities and on the date indicated.

NAME	TITLE	DATE
/s/ Wesley H. Kaupinen Wesley H. Kaupinen	President, Chief Executive Officer and Director (Principal Executive Officer)	August 4, 2026
/s/ Matthew E. Korenberg Matthew E. Korenberg	Chief Financial Officer and Treasurer (Principal Financial Officer and Principal Accounting Officer)	August 4, 2026
/s/ George M. Jenkins George M. Jenkins	Chairman of the Board of Directors	August 4, 2026
/s/ Todd C. Davis Todd C. Davis	Director	August 4, 2026
/s/ Elaine J. Heron, Ph D. Elaine J. Heron, Ph D.	Director	August 4, 2026
/s/ Christopher Kiritsy Christopher Kiritsy	Director	August 4, 2026
/s/ Tadd S. Wessel Tadd S. Wessel	Director	August 4, 2026
/s/ John Doux, M.D., M.B.A John Doux, M.D., M.B.A	Director	August 4, 2026
/s/ Matthew Pauls, J.D., M.B.A Matthew Pauls, J.D., M.B.A	Director	August 4, 2026

Exhibit 5.1

Brownstein Hyatt Farber Schreck, LLP

702.382.2101 main
100 North City Parkway, Suite 1600
Las Vegas, Nevada 89106

August 4, 2026

Palvella Therapeutics, Inc.
353 W. Lancaster Ave., Suite 200
Wayne, PA 19087

To the addressee set forth above:

We have acted as local Nevada counsel to Palvella Therapeutics, Inc., a Nevada corporation (the "Company"), in connection with the filing by the Company of a Registration Statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), relating to the registration of an additional 750,000 shares (the "Shares") of the Company's common stock, par value $0.001 per share (the "Common Stock"), issuable under the Palvella Therapeutics, Inc. 2024 Equity Incentive Plan, as amended by Amendment No. 1 to Palvella Therapeutics, Inc. 2024 Equity Incentive Plan (as so amended, the "Plan"). This opinion letter is being delivered at your request pursuant to the requirements of Item 601(b)(5) of Regulation S-K under the Act.

In our capacity as such counsel, we are familiar with the proceedings taken and proposed to be taken by the Company in connection with the authorization and issuance of the Shares as contemplated by the Plan and as described in the Registration Statement. For purposes of this opinion letter, and except to the extent set forth in the opinion expressed below, we have assumed that all such proceedings have been or will be timely completed in the manner contemplated by the Plan, and as presently proposed in the Registration Statement.

For purposes of issuing this opinion letter, we have (a) made such legal and factual examinations and inquiries, including an examination of originals or copies certified or otherwise identified to our satisfaction as being true copies of (i) the Registration Statement, (ii) the Plan, (iii) the Company's articles of incorporation and bylaws, each as amended to date, and (iv) such other agreements, instruments, corporate records (including resolutions of the board of directors and any committee thereof and the stockholders of the Company) and other documents, or forms thereof, as we have deemed necessary or appropriate, and (b) obtained from officers and other representatives and agents of the Company and from public officials, and have relied upon, such certificates, representations, assurances and public filings as we have deemed necessary or appropriate.

Without limiting the generality of the foregoing, we have, with your permission, assumed without independent verification that (i) each natural person executing a document has or will have sufficient legal capacity to do so; (ii) all documents submitted to us as originals are authentic, the signatures on all documents we reviewed are genuine, and all documents submitted to us as certified, conformed, photostatic, electronic or facsimile copies conform to the original document; (iii) all corporate records made available to us by the Company, and all public records we have reviewed, are accurate and complete; and (iv) immediately after any issuance of the Shares, the total number of issued and outstanding shares of Common Stock, together with the total number of shares of Common Stock then reserved for issuance or obligated to be issued by the Company pursuant to any agreement or arrangement, or otherwise, including the Plan, will not exceed the total number of shares of Common Stock then authorized under the Company's articles of incorporation.

We are qualified to practice law in the State of Nevada. The opinion set forth herein is expressly limited to and based exclusively on the general corporate laws of the State of Nevada, and we do not purport to be experts on, or to express any opinion with respect to the applicability thereto or the effect thereon of, the laws of any other jurisdiction. We express no opinion concerning, and we assume no responsibility as to laws or judicial decisions related to, or any orders, consents or other authorizations or approvals as may be required by, any federal laws, rules or regulations, including, without limitation, any federal securities laws, rules or regulations, or any state securities or "blue sky" laws, rules or regulations.

Based on the foregoing and in reliance thereon, and having regard to legal considerations and other information that we deem relevant, we are of the opinion that the Shares have been duly authorized by the Company and, if, when and to the extent issued in accordance with all applicable terms and conditions set forth in the Plan and in exchange for the consideration required thereunder, and as described in the Registration Statement, such Shares will be validly issued, fully paid and non-assessable.

The opinion expressed herein is based upon the applicable laws of the State of Nevada and the facts in existence on the date of this opinion letter. In delivering this opinion letter to you, we disclaim any obligation to update or supplement the opinion set forth herein or to apprise you of any changes in any laws or facts after the filing of this opinion letter as an exhibit to the Registration Statement. No opinion is offered or implied as to any matter, and no inference may be drawn, beyond the strict scope of the specific issues expressly addressed by the opinion set forth herein.

We hereby consent to the filing of this opinion letter as an exhibit to the Registration Statement. 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 Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,
/s/ Brownstein Hyatt Farber Schreck, LLP

Exhibit 23.1

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Palvella Therapeutics, Inc. 2024 Equity Incentive Plan of Palvella Therapeutics, Inc. of our report dated March 31, 2026, with respect to the consolidated financial statements of Palvella Therapeutics, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2025, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Philadelphia, Pennsylvania
August 4, 2026

Calculation of Filing Fee Tables

S-8

PALVELLA THERAPEUTICS, INC.

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
1	Equity	Common Stock, par value $0.001 per share	Other	750,000	$ 138.97	$ 104,227,500.00	0.0001381	$ 14,393.82
			Total Offering Amounts:			$ 104,227,500.00		$ 14,393.82
			Total Fee Offsets:					$ 0.00
			Net Fee Due:					$ 14,393.82

Offering Note

1

(1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement on Form S-8 shall also cover an indeterminate number of additional shares of common stock, par value $0.001 per share ("Common Stock"), of Palvella Therapeutics, Inc. (the "Registrant") issuable under the Registrant's 2024 Equity Incentive Plan, as amended, by reason of any future stock dividend, stock split, recapitalization or other similar transaction effected without the receipt of consideration by the Registrant, which results in an increase in the number of outstanding shares of Common Stock.

(2) Represents shares of Common Stock that are issuable under Amendment No. 1 to the 2024 Equity Incentive Plan, which was adopted by the Registrant's Board of Directors on April 27, 2026 and approved by the Registrant's stockholders at the 2026 Annual Meeting of Stockholders on June 10, 2026.

(3) Estimated pursuant to Rule 457(c) and Rule 457(h) of the Securities Act solely for the purpose of calculating the registration fee on the basis of the average of the high and low prices of the Common Stock as reported on The Nasdaq Global Market on August 3, 2026.

Table 2: Fee Offset Claims and Sources ☑**Not Applicable**

	Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
Rule 457(p)											
Fee Offset Claims											
Fee Offset Sources											