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

**FORM S-8
REGISTRATION STATEMENT**
UNDER
THE SECURITIES ACT OF 1933

ATARA BIOTHERAPEUTICS, INC.
(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

46-0920988
(I.R.S. Employer
Identification Number)

**2380 Conejo Spectrum Street, Suite 200
Thousand Oaks, California 91320
(805) 623-4211**
(Address, including zip code and telephone number, of Registrant's principal executive offices)

**Atara Biotherapeutics, Inc. Amended and Restated 2014 Equity Incentive Plan
Atara Biotherapeutics, Inc. 2014 Employee Stock Purchase Plan**

**Pascal Touchon
Chief Executive Officer
2380 Conejo Spectrum Street, Suite 200
Thousand Oaks, California 91320
(805) 623-4211**
(Name, address, including zip code and telephone number, including area code, of agent for service)

Copies to:

**Utpal Koppikar
Chief Financial Officer
2380 Conejo Spectrum Street, Suite 200
Thousand Oaks, California 91320
(805) 623-4211**

**Carlton Fleming
Sidley Austin LLP
555 California Street, Suite 2000
San Francisco, California 94104
(415) 772-1200**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, anon-accelerated filer, or a smaller reporting 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
Non-accelerated filer

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

Atara Biotherapeutics, Inc. (the “**Registrant**”) is filing this Registration Statement on Form S-8 for the purpose of registering (a) an additional 4,796,335 shares of Common Stock, \$0.0001 par value per share, of the Registrant (the “**Common Stock**”), issuable to eligible persons under the Atara Biotherapeutics, Inc. Amended and Restated 2014 Equity Incentive Plan (the “**2014 Plan**”), which Common Stock is in addition to the shares of Common Stock registered on the Registrant’s Form S-8 filed on [October 21, 2014](#) (File No. 333-199508), Form S-8 filed on [May 12, 2015](#) (File No. 333-204076), Form S-8 filed on [March 4, 2016](#) (File No. 333-209961), Form S-8 filed on [November 4, 2016](#) (File No. 333-214431), Form S-8 filed on [August 7, 2017](#) (File No. 333-219763), Form S-8 filed on [February 27, 2018](#) (File No. 333-223254), Form S-8 filed on [February 26, 2019](#) (File No. 333-229861), Form S-8 filed on [February 27, 2020](#) (File No. 333-236704), Form S-8 filed on [March 1, 2021](#) (File No. 333-253734) and Form S-8 filed on [February 28, 2022](#) (File No. 333-263109) and (b) an additional 230,769 shares of Common Stock issuable to eligible persons under the Atara Biotherapeutics, Inc. 2014 Employee Stock Purchase Plan (the “**2014 ESPP**”), which Common Stock is in addition to the shares of Common Stock registered on the Registrant’s Form S-8 [October 21, 2014](#) (File No. 333-199508), Form S-8 filed on [May 12, 2015](#) (File No. 333-204076), Form S-8 filed on [March 4, 2016](#) (File No. 333-209961), Form S-8 filed on [August 7, 2017](#) (File No. 333-219763), Form S-8 filed on [February 27, 2018](#) (File No. 333-223254), Form S-8 filed on [February 26, 2019](#) (File No. 333-229861), Form S-8 filed on [February 27, 2020](#) (File No. 333-236704), Form S-8 filed on [March 1, 2021](#) (File No. 333-253734) and Form S-8 filed on [February 28, 2022](#) (File No. 333-263109).

PART II

ITEM 3. INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The following documents filed by the Registrant with the Securities and Exchange Commission (the “**SEC**”) are incorporated by reference into this Registration Statement:

(a) the contents of the earlier registration statements on Form S-8 relating to the 2014 Plan and 2014 ESPP, previously filed with the SEC on [October 21, 2014](#) (File No. 333-199508), [May 12, 2015](#) (File No. 333-204076), [March 4, 2016](#) (File No. 333-209961), [November 4, 2016](#) (File No. 333-214431), [August 7, 2017](#) (File No. 333-219763), [February 27, 2018](#) (File No. 333-223254), Form S-8 filed on [February 26, 2019](#) (File No. 333-229861), Form S-8 filed on [February 27, 2020](#) (File No. 333-236704), Form S-8 filed on [March 1, 2021](#) (File No. 333-253734) and Form S-8 filed on [February 28, 2022](#) (File No. 333-263109).

(b) the Registrant’s Annual Report on [Form 10-K](#) for the year ended December 31, 2022, which includes audited financial statements for the Registrant’s latest fiscal year, filed with the SEC on February 8, 2023 (the “**2022 Form 10-K**”).

(c) the Registrant’s Current Reports on Form 8-K filed with the SEC on [January 6, 2023](#) and [February 8, 2023](#).

(d) the description of the Common Stock contained in the Registrant’s registration statement on [Form 8-A](#) filed with the SEC on July 16, 2014, including any amendments or reports filed for the purposes of updating this description, including [Exhibit 4.4](#) to our Annual Report on [Form 10-K](#) for the year ended December 31, 2019 filed with the SEC on February 27, 2020.

(e) All other reports and documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (other than Current Reports furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits furnished on such form that relate to such items) on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold,

shall be deemed to be incorporated by reference herein and to be a part of this Registration Statement from the date of the filing of such reports and documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document that also 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.

ITEM 8. EXHIBITS

<u>Exhibit Number</u>	<u>Description</u>
4.1 (1)	<u>Amended and Restated Certificate of Incorporation of Atara Biotherapeutics, Inc.</u>
4.2 (2)	<u>Second Amended and Restated Bylaws of Atara Biotherapeutics, Inc.</u>
4.3 (3)	<u>Form of common stock certificate.</u>
5.1*	<u>Opinion of Sidley Austin LLP.</u>
23.1*	<u>Consent of Sidley Austin LLP (included in Exhibit 5.1).</u>
23.2*	<u>Consent of Deloitte & Touche LLP, independent registered public accounting firm.</u>
24.1*	<u>Power of Attorney (included on the signature page of this Form S-8).</u>
99.1 (4)	<u>Atara Biotherapeutics, Inc. Amended and Restated 2014 Equity Incentive Plan.</u>
99.2 (5)	<u>Atara Biotherapeutics, Inc. 2014 Employee Stock Purchase Plan.</u>
107*	<u>Calculation of Registration Fee.</u>

(1) Filed as Exhibit 3.2 to Registrant's Registration Statement on Form S-1 (File No. 333-196936), filed with the SEC on June 20, 2014, and incorporated herein by reference.

(2) Filed as Exhibit 3.1 to Registrant's Registration Statement on Form 8-K (File No. 001-36548), filed with the SEC on September 27, 2022, and incorporated herein by reference.

(3) Filed as Exhibit 4.1 to Registrant's Registration Statement on Form S-1 (File No. 333-196936), filed with the SEC on July 10, 2014, and incorporated herein by reference.

(4) Filed as Exhibit 10.2 to Registrant's quarterly report on Form 10-Q (File No. 001-36548), filed with the SEC on August 8, 2016, and incorporated herein by reference.

(5) Filed as Exhibit 10.8 to Registrant's Registration Statement on Form S-1 (File No. 333-196936), filed with the SEC on July 10, 2014, and incorporated herein by reference.

* Filed herewith.

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 Thousand Oaks, State of California, on this 8th day of February, 2023.

ATARA BIOTHERAPEUTICS, INC.

By: /s/ Pascal Touchon

Pascal Touchon
President and Chief Executive Officer

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Pascal Touchon and Utpal Koppikar, and each of them, as his or her true and lawful attorneys-in-fact and agents, each with the full power of substitution, for him or her and in his or her name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to sign any registration statement for the same offering covered by this Registration Statement that is to be effective upon filing pursuant to Rule 462(b) promulgated under the Securities Act, and all post-effective amendments thereto, and to file the same, with 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 attorneys-in-fact and agents, or their, his or her 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 dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Pascal Touchon</u> Pascal Touchon, D.V.M.	President, Chief Executive Officer and Director (principal executive officer)	February 8, 2023
<u>/s/ Utpal Koppikar</u> Utpal Koppikar	Chief Financial Officer (principal financial and accounting officer)	February 8, 2023
<u>/s/ Carol G. Gallagher</u> Carol G. Gallagher, Pharm.D.	Chairman of the Board	February 8, 2023
<u>/s/ Eric Dobmeier</u> Eric Dobmeier	Director	February 8, 2023
<u>/s/ Matthew K. Fust</u> Matthew K. Fust	Director	February 8, 2023
<u>/s/ William Heiden</u> William Heiden	Director	February 8, 2023

/s/ Ameet Mallik
Ameet Mallik

Director

February 8, 2023

/s/ Maria Grazia Roncarolo
Maria Grazia Roncarolo, M.D.

Director

February 8, 2023

/s/ Beth Seidenberg
Beth Seidenberg, M.D.

Director

February 8, 2023

SIDLEY

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AMERICA • ASIA PACIFIC • EUROPE

February 8, 2023

Atara Biotherapeutics, Inc.
2380 Conejo Spectrum Street, Suite 200
Thousand Oaks, California 91320

Re: 5,027,104 Shares of Common Stock, \$0.0001 par value per share ("Common Stock")

Ladies and Gentlemen:

We refer to the Registration Statement on Form S-8 (the "Registration Statement") being filed by Atara Biotherapeutics, Inc., a Delaware corporation (the "Company"), with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), relating to the registration of (i) 4,796,335 shares of Common Stock which may be issued under the Atara Biotherapeutics, Inc. Amended and Restated 2014 Equity Incentive Plan (the "2014 Plan") and (ii) 230,769 shares of Common Stock which may be issued under the Atara Biotherapeutics, Inc. 2014 Employee Stock Purchase Plan (collectively with the 2014 Plan, the "Plans" and the aggregate shares of Common Stock to be registered under the Registration Statement, the "Registered Shares").

This opinion letter is being delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act.

We have examined the Registration Statement, the Company's Amended and Restated Certificate of Incorporation, the Company's Second Amended and Restated Bylaws, the Plans, and the resolutions adopted by the board of directors and stockholders of the Company relating to the Registration Statement and the Plans. We have also examined originals, or copies of originals certified to our satisfaction, of such agreements, documents, certificates and statements of the Company and other corporate documents and instruments, and have examined such questions of law, as we have considered relevant and necessary as a basis for this opinion letter. We have assumed the authenticity of all documents submitted to us as originals, the genuineness of all signatures, the legal capacity of all persons and the conformity with the original documents of any copies thereof submitted to us for examination. As to facts relevant to the opinions expressed herein, we have relied without independent investigation or verification upon, and assumed the accuracy and completeness of, certificates, letters and oral and written statements and representations of public officials and officers and other representatives of the Company.

Sidley Austin LLP is a limited liability partnership practicing in affiliation with other Sidley Austin partnerships.

SIDLEY

Atara Biotherapeutics, Inc.
February 8, 2023
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Based on the foregoing, we are of the opinion that each Registered Share that is newly issued pursuant to each Plan will be validly issued, fully paid and non-assessable when: (i) the Registration Statement, as finally amended, shall have become effective under the Securities Act; (ii) such Registered Share shall have been duly issued and delivered in accordance with the applicable Plan; and (iii) certificates representing such Registered Share shall have been duly executed, countersigned and registered and duly delivered to the person entitled thereto against payment of the agreed consideration therefor (in an amount not less than the par value thereof) or, if any Registered Share is to be issued in uncertificated form, the Company's books shall reflect the issuance of such Registered Share to the person entitled thereto against payment of the agreed consideration therefor (in an amount not less than the par value thereof) all in accordance with the applicable Plan.

This opinion letter is limited to the General Corporation Law of the State of Delaware. We express no opinion as to the laws, rules or regulations of any other jurisdiction, including, without limitation, the federal laws of the United States of America or any state securities or blue sky laws.

We hereby consent to the filing of this opinion letter as an Exhibit to the Registration Statement and to all references to our Firm included in or made a part of the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act.

Very truly yours,

/s/ Sidley Austin LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on FormS-8 of our reports dated February 8, 2023 relating to the consolidated financial statements of Atara Biotherapeutics, Inc. and subsidiaries (the “Company”) and the effectiveness of the Company’s internal control over financial reporting, appearing in the Annual Report on Form 10-K of the Company for the year ended December 31, 2022.

/s/ DELOITTE & TOUCHE LLP

San Francisco, California
February 8, 2023

Calculation of Filing Fee Table

FORM S-8
(Form Type)Atara Biotherapeutics, Inc.
(Exact Name of Registrant as Specified in its Charter)

Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee(2)
Equity(3)	Common Stock, \$0.0001 par value per share	Rule 457(c) and Rule 457(h)	4,796,335	\$5.27	\$25,276,685.45	0.00011020	\$2,785.49
Equity(4)	Common Stock, \$0.0001 par value per share	Rule 457(c) and Rule 457(h)	230,769	\$5.27	\$1,216,152.63	0.00011020	\$134.02
Total Offering Amounts							\$2,919.51
Total Fee Offsets							—
Net Fee Due							\$2,919.51

- (1) Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended, or the Securities Act, this Registration Statement shall also cover any additional shares of Registrant's common stock that become issuable under the plans set forth herein by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected that results in an increase to the number of outstanding shares of Registrant's common stock, as applicable.
- (2) Estimated in accordance with Rules 457(c) and (h) of the Securities Act solely for the purpose of calculating the registration fee on the basis of \$5.27 per share, the average of the high and low prices of the Registrant's common stock on February 3, 2023 as reported on the Nasdaq Global Select Market.
- (3) Represents shares of common stock that were automatically added to the shares authorized for issuance under the Registrant's Amended and Restated 2014 Equity Incentive Plan, as amended (the "2014 Plan"), on January 1, 2023 pursuant to an "evergreen" provision contained in the 2014 Plan. Pursuant to such provision, the number of shares reserved for issuance under the 2014 Plan automatically increases on January 1 of each year, starting on January 1, 2015 and continuing through January 1, 2024 by 5% of the total number of shares of the Registrant's capital stock outstanding on December 31st of the preceding calendar year, or a lesser number of shares determined by the Registrant's board of directors.
- (4) Represents shares of common stock that were automatically added to the shares authorized for issuance under the Registrant's 2014 Employee Stock Purchase Plan (the "2014 ESPP") on January 1, 2023 pursuant to an "evergreen" provision contained in the 2014 ESPP. Pursuant to such provision, the number of shares reserved for issuance under the 2014 ESPP automatically increases on January 1st of each year, starting on January 1, 2015 and continuing through January 1, 2024 by the lesser of: (i) 1% of the total number of shares of the Registrant's capital stock outstanding on December 31st of the preceding calendar year, (ii) 230,769 shares, or (iii) a number of shares determined by the Registrant's board of directors.