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

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

Eastman Kodak Company

(Exact name of registrant as specified in its charter)

New Jersey

(State or other jurisdiction of incorporation or organization)

16-0417150

(I.R.S. Employer Identification No.)

**343 State Street
Rochester, New York 14650**

(Address of principal executive offices and zip code)

Eastman Kodak Company 2013 Omnibus Incentive Plan, as amended and restated
(Full title of the plan)

**Roger W. Byrd
General Counsel, Secretary and Senior Vice President
Eastman Kodak Company
343 State Street
Rochester, New York 14650
(800) 356-3259**

(Name, address and telephone number, including area code, of agent for service)

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

**STATEMENT PURSUANT TO GENERAL INSTRUCTION E TO FORM S-8
REGISTRATION OF ADDITIONAL SECURITIES**

The purpose of this Registration Statement is to register additional shares for issuance under the Eastman Kodak Company 2013 Omnibus Incentive Plan, as Amended and Restated (as further amended, the “Plan”). This Registration Statement is submitted in accordance with General Instruction E to Form S-8 regarding registration of additional securities, and pursuant to such instruction, the contents of the registration statement on Form S-8 ([Registration No. 333-190957](#)), filed with the Securities and Exchange Commission (the “Commission”) on September 3, 2013, the contents of the registration statement on Form S-8 ([Registration No. 333-225437](#)), filed with the Commission on June 5, 2018, the contents of the registration statement on Form S-8 ([Registration No. 333-250827](#)), filed with the Commission on November 20, 2020, the contents of the registration statement on Form S-8 ([Registration No. 333-258682](#)), filed with the Commission on August 10, 2021, and the contents of the registration statement on Form S-8 ([Registration No. 333-281405](#)), filed with the Commission on August 8, 2024 are incorporated herein by reference, except for Part II, Item 5 – Interests of Named Experts and Counsel and Item 8 – Exhibits.

PART II

Item 3. Incorporation of Documents by Reference.

The following documents filed by Eastman Kodak Company (the “Company”) with the Commission are incorporated by reference herein (except for portions thereof furnished or otherwise not filed with the Commission, which are deemed not to be incorporated by reference into this Registration Statement):

- (a) The Company’s Annual Report on Form 10-K for the year ended December 31, 2025 filed on [March 12, 2026](#), including the portions of the Company’s definitive proxy statement for its 2026 annual meeting of shareholders filed on [April 9, 2026](#) incorporated by reference therein;
- (b) The Company’s Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2026 filed on [May 7, 2026](#);
- (c) The Company’s Current Reports on Form 8-K filed on [February 19, 2026](#), [February 27, 2026](#) and [May 22, 2026](#); and
- (d) The description of the Company’s common stock contained in the Company’s Registration Statement on [Form 8-A](#) filed on September 3, 2013, including the description of the Company’s common stock contained in the Company’s Registration Statement on [Form S-8](#) filed on September 3, 2013 and incorporated by reference therein, and any amendment or report filed for the purpose of updating such description (including [Exhibit 4.9](#) to the Company’s Annual Report on Form 10-K for the year ended December 31, 2025, and any subsequent amendment or report filed for the purpose of updating that description).

All documents filed by the registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended, subsequent to the effective date of this Registration Statement (except for the portions thereof furnished or otherwise not filed with the Commission which are deemed not to be incorporated by reference into this Registration Statement), but prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or de-registering all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents.

Item 5. Interests of Named Experts and Counsel.

The legality of securities being offered hereby will be passed upon by Roger W. Byrd, General Counsel, Secretary and Senior Vice President of the Company. Mr. Byrd is eligible to participate in the Plan.

Item 8. Exhibits.

Exhibit No.	Description
4.1	Second Amended and Restated Certificate of Incorporation of Eastman Kodak Company (Incorporated by reference to Exhibit 4.1 of the Company’s Registration Statement on Form S-8 as filed on September 3, 2013).
4.2	Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Eastman Kodak Company (Incorporated by reference to Exhibit 3.1 of the Company’s Current Report on Form 8-K as filed on November 16, 2016).
4.3	Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Eastman Kodak Company (Incorporated by reference to Exhibit 3.1 of the Company’s Current Report on Form 8-K as filed on September 12, 2019).
4.4	Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Eastman Kodak Company (Incorporated by reference to Exhibit 3.2 of the Company’s Current Report on Form 8-K as filed on September 12, 2019).

Exhibit No.	Description
4.5	<u>Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Eastman Kodak Company (Incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K as filed December 29, 2020).</u>
4.6	<u>Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Eastman Kodak Company (Incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K as filed March 1, 2021).</u>
4.7	<u>Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Eastman Kodak Company (Incorporated by reference to Exhibit 3.2 of the Company's Current Report on Form 8-K as filed March 1, 2021).</u>
4.8	<u>Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Eastman Kodak Company (Incorporated by reference to Exhibit 3.8 of the Company's Annual Report on Form 10-K as filed March 12, 2026).</u>
4.9	<u>Fourth Amended and Restated By-Laws of Eastman Kodak Company (Incorporated by reference to Exhibit 3.5 of the Company's Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2020 as filed on May 12, 2020).</u>
4.10	<u>Eastman Kodak Company 2013 Omnibus Incentive Plan, as amended and restated effective May 20, 2020 (Incorporated by reference to Exhibit 10.1 of the Company's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2020 as filed on August 11, 2020).</u>
4.11	<u>First Amendment to the Eastman Kodak Company 2013 Omnibus Incentive Plan, as amended and restated (Incorporated by reference to Exhibit 10.1 of the Company's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2021 as filed on August 10, 2021).</u>
4.12	<u>Second Amendment to the Eastman Kodak Company 2013 Omnibus Incentive Plan, as amended and restated (Incorporated by reference to Exhibit 10.1 of the Company's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2024 as filed on August 8, 2024).</u>
4.13*	<u>Third Amendment to the Eastman Kodak Company 2013 Omnibus Incentive Plan, as amended and restated.</u>
5.1*	<u>Opinion of Roger W. Byrd</u>
23.1*	<u>Consent of Independent Registered Public Accounting Firm</u>
23.2*	<u>Consent of Roger W. Byrd (included in Exhibit 5.1)</u>
24.1*	<u>Power of Attorney (included on the signature page of this Registration Statement)</u>
107*	<u>Filing Fee Table</u>

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, 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 Rochester, State of New York, on July 1, 2026.

Eastman Kodak Company

By: /s/ Roger W. Byrd
Name: Roger W. Byrd
Title: General Counsel, Secretary
and Senior Vice President

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints David E. Bullwinkle and Roger W. Byrd, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any registration statement filed pursuant to Rule 462(b) under the Securities Act of 1933 and any and all amendments (including post-effective amendments) to this registration statement and to any registration statement filed pursuant to Rule 462(b), and to file same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto 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 foregoing, 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 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, this registration statement has been signed by the following persons in the capacities and on the date indicated.

Signature	Title	Date
<u>/s/ James V. Continenza</u> James V. Continenza	Executive Chairman and Chief Executive Officer (Principal Executive Officer)	July 1, 2026
<u>/s/ David E. Bullwinkle</u> David E. Bullwinkle	Chief Financial Officer (Principal Financial Officer)	July 1, 2026
<u>/s/ Richard T. Michaels</u> Richard T. Michaels	Chief Accounting Officer and Corporate Controller (Principal Accounting Officer)	July 1, 2026
<u>/s/ David P. Bovenzi</u> David P. Bovenzi	Director	July 1, 2026
<u>/s/ Philippe D. Katz</u> Philippe D. Katz	Director	July 1, 2026
<u>/s/ Kathleen B. Lynch</u> Kathleen B. Lynch	Director	July 1, 2026
<u>/s/ Jason New</u> Jason New	Director	July 1, 2026
<u>/s/ Darren L. Richman</u> Darren L. Richman	Director	July 1, 2026
<u>/s/ Michael E. Sileck, Jr.</u> Michael E. Sileck, Jr.	Director	July 1, 2026

**THIRD AMENDMENT
TO THE
EASTMAN KODAK COMPANY
2013 OMNIBUS INCENTIVE PLAN
(As Amended and Restated Effective May 20, 2020)**

The Eastman Kodak Company 2013 Omnibus Incentive Plan, as amended and restated effective May 20, 2020 (the “**Plan**”), is hereby amended as follows, effective May 20, 2026:

1. Section 5.1 of the Plan is hereby amended to increase the maximum number of Shares available for grant to Participants pursuant to Awards under the Plan from 20,000,000 Shares to 28,000,000 Shares.
2. Section 16.19 of the Plan is hereby amended and restated in its entirety to provide as follows:

“16.19 Effective Date. The Plan originally became effective as of September 3, 2013; was amended to increase the maximum number of Shares available for grant to Participants pursuant to Awards under the Plan effective May 22, 2018; was amended to increase the limit on the number of Options or Stock Appreciation Rights that may be granted to an Employee in any calendar year under the Plan effective February 20, 2019; was amended and restated to increase the maximum number of Shares available for grant to Participants pursuant to Awards under the Plan and to make certain other changes effective May 20, 2020; was amended to increase the maximum number of Shares available for grant to Participants pursuant to Awards under the Plan and to change the method of counting Shares granted under the Plan effective May 19, 2021; was amended to increase the maximum number of Shares available for grant to Participants pursuant to Awards under the Plan effective May 15, 2024; and was amended to increase the maximum number of Shares available for grant to Participants pursuant to Awards under the Plan effective May 20, 2026 (the “**Effective Date**”).”

* * * * *

July 1, 2026

Eastman Kodak Company
343 State Street
Rochester, New York 14650

Ladies and Gentlemen:

I am General Counsel, Secretary and Senior Vice President of Eastman Kodak Company, a New Jersey corporation (“Kodak”).

With respect to the Registration Statement on Form S-8 (the “*Registration Statement*”) filed today by Kodak with the Securities and Exchange Commission for the purpose of registering under the Securities Act of 1933, as amended (the “*Securities Act*”), 8,000,000 shares of common stock of Kodak, par value \$0.01 per share, (the “*Shares*”) to be granted to participants under, or issued upon the exercise of options and stock appreciation rights, or issued in connection with other awards granted under the Eastman Kodak Company 2013 Omnibus Incentive Plan, as Amended and Restated (as further amended, the “*Plan*”), I have examined originals or copies, certified or otherwise identified to my satisfaction, of such corporate records, certificates, and other documents and instruments, and such questions of law, as I have considered necessary or desirable for the purpose of this opinion.

In my examination, I have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as certified, conformed or photostatic copies and the authenticity of the originals of such latter documents. In making my examination of executed documents, I have assumed that the parties thereto, other than Kodak, had the power, corporate or other, to enter into and perform all obligations thereunder and have also assumed the due authorization by all requisite action, corporate or other, and execution and delivery by such parties of such documents and the validity and binding effect thereof on such parties. As to any facts material to the opinions expressed herein which I have not independently established or verified, I have relied upon statements and representations of officers and other representatives of Kodak and others.

Based on the foregoing, I am of the opinion that the Shares will, when the Registration Statement has become effective and the Shares have been issued and delivered as contemplated in the Plan, be legally issued, fully paid, and non-assessable.

This opinion is rendered as of the date first written above and I disclaim any obligation to advise you of facts, circumstances, events or developments which hereafter may be brought to my attention and which may alter, affect or modify the opinion expressed herein. This opinion is limited to the matters stated herein, and no opinion is implied or may be inferred beyond the matters expressly stated. I consent to the filing of this opinion as an exhibit to the Registration Statement.

I also consent to the reference to me in Item 5, Interests of Named Experts and Counsel, of the Registration Statement. In giving such consent, I do not thereby admit that I am in the category of persons whose consent is required under Section 7 of the Securities Act or the Rules and Regulations promulgated thereunder or Item 509 of Regulation S-K.

Very truly yours,

/s/ Roger W. Byrd

Roger W. Byrd
General Counsel, Secretary and
Senior Vice President

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Eastman Kodak Company 2013 Omnibus Incentive Plan, as amended and restated, of our reports dated March 12, 2026, with respect to the consolidated financial statements of Eastman Kodak Company and the effectiveness of internal control over financial reporting of Eastman Kodak Company 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

Rochester, New York

July 1, 2026
