

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

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

PARTS iD, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware

(State or Other Jurisdiction
of Incorporation)

81-3674868

(I.R.S. Employer
Identification Number)

1 Corporate Drive, Suite C Cranbury, New Jersey

(Address of Principal Executive Offices)

08512

(Zip Code)

PARTS iD, Inc. Amended and Restated 2020 Equity Incentive Plan

(Full Title of Plans)

Lev Peker

PARTS iD, Inc.

1 Corporate Drive, Suite C

Cranbury, New Jersey 08512

(Name and Address of Agent for Service)

(609) 642-4700

(Telephone Number, Including Area Code, of Agent For Service)

Copies to:

Andrew P. Gilbert, Esq.

James M. Fischer, Esq.

DLA Piper LLP (US)

51 John F. Kennedy Parkway, Suite 120

Short Hills, New Jersey 07078

Telephone: (973) 520-2550

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 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

PARTS iD, Inc. (the "Registrant") is filing this Registration Statement on Form S-8 for the purpose of registering an additional 5,000,000 shares of its Class A common stock, par value \$0.0001 per share (the "Common Stock"), issuable to eligible persons under the PARTS iD, Inc. Amended and Restated 2020 Equity Incentive Plan (the "Plan").

This Registration Statement is being filed for the purpose of increasing the number of securities of the same class as other securities for which Registration Statements on Form S-8 of the Registrant relating to the same employee benefit plans set forth herein are effective. Pursuant to General Instruction E of Form S-8, this Registration Statement incorporates by reference the contents of the registration statements on Form S-8 relating to the Plan filed by the Registrant with the Securities and Exchange Commission (the "SEC") on February 11, 2021 (Commission File No. 333- 252999).

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information called for by Part I of Form S-8 is omitted from this Registration Statement on Form S-8 (this “Registration Statement”) in accordance with Rule 428 of the Securities Act of 1933, as amended (the “Securities Act”) and the instructions to Form S-8. In accordance with the rules and regulations of the SEC and the instructions to Form S-8, such documents are not being filed with the SEC either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424. The documents containing the information specified in Part I of Form S-8 have been or will be sent or given to participants as specified by Rule 428(b)(1) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the SEC pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated herein by reference:

- the registrant’s Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2022 filed with the SEC on April 17, 2023, as amended by that certain Amendment No. 1 on [Form 10-K/A](#) filed with the SEC on May 1, 2023;
- the registrant’s Quarterly Reports on Form 10-Q for the quarterly periods ended [March 31, 2023](#) and June 30, 2023; filed with the SEC on May 22, 2023 and August 15, 2023, respectively;
- the registrant’s Current Reports on Form 8-K filed with the SEC on each of [January 6, 2023](#), [January 17, 2023](#), [February 7, 2023](#), [February 8, 2023](#), [February 21, 2023](#), [February 23, 2023](#), [March 6, 2023](#), [April 27, 2023](#), [May 22, 2023](#), [May 26, 2023](#), [June 20, 2023](#), [July 12, 2023](#), [July 17, 2023](#), [August 3, 2023](#), [August 8, 2023](#), [August 11, 2023](#), [August 14, 2023](#) and [August 18, 2023](#); and
- the description of Class A common stock, par value \$0.0001 per share, contained in the registrant’s Registration Statement on [Form 8-A](#) (File No. 001-38296) filed with the SEC on November 23, 2020 under Section 12(b) of the Exchange Act, including any amendments or reports filed for the purpose of updating such description.

All documents filed by the registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the filing of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing such documents, except as to specific sections of such documents as set forth therein. 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 in any subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Not applicable.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit No.	Description
4.1	Second Amended and Restated Certificate of Incorporation, dated November 20, 2020, incorporated by reference to Exhibit 3.1 to the registrant’s Registration Statement on Form 8-A filed on November 23, 2020.
4.2	Amended and Restated Bylaws of the registrant, effective November 20, 2020, incorporated by reference to Exhibit 3.2 to the registrant’s Registration Statement on Form 8-A filed on November 23, 2020.
4.3	PARTS iD, Inc. 2020 Equity Incentive Plan, incorporated by reference to Annex E to the registrant’s Information Statement on Schedule 14C filed on October 30, 2020.
4.5	Form of Option Agreement under the PARTS iD, Inc. 2020 Equity Incentive Plan, incorporated by reference to Exhibit 10.4 to the registrant’s Current Report on Form 8-K filed on November 27, 2020.
4.6	Form of Restricted Stock Unit Agreement under the PARTS iD, Inc. 2020 Equity Incentive Plan, incorporated by reference to Exhibit 10.5 to the registrant’s Current Report on Form 8-K filed on November 27, 2020.

5.1*	Opinion of Counsel.
23.1*	Consent of Counsel (included in Exhibit 5.1).
23.2*	Consent of Independent Registered Public Accounting Firm.
24.1*	Power of Attorney (included on the signature page to this Registration Statement).
107*	Filing Fee Table.

* 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 Cranbury, State of New Jersey, on August 21, 2023.

PARTS iD, INC.

By: /s/ Lev Peker
 Lev Peker
 Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby constitutes and appoints Lev Peker and James Doss, and each of them acting individually, as his or her true and lawful attorneys-in-fact and agents, with full power of each to act alone, with full powers of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign the Registration Statement on Form S-8 filed herewith and any and all amendments to said Registration Statement (including post-effective amendments and any related registration statements thereto filed pursuant to the Securities Act of 1933, as amended (the "Securities Act"), and otherwise), and 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, with full power of each to act alone, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully for 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 his or her or their substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, the Registration Statement on Form S-8 filed herewith 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/ Lev Peker</u> Lev Peker	<i>Director and Chief Executive Officer</i> <i>(Principal Executive Officer)</i>	August 21, 2023
<u>/s/ James Doss</u> James Doss	<i>Chief Financial Officer</i> <i>(Principal Financial Officer and Principal Accounting Officer)</i>	August 21, 2023
<u>/s/ Prashant Pathak</u> Prashant Pathak	<i>Chairman of the Board of Directors</i>	August 21, 2023
<u>/s/ Aditya Jha</u> Aditya Jha	<i>Director</i>	August 21, 2023
<u>/s/ Darryl T.F. McCall</u> Darryl T.F. McCall	<i>Director</i>	August 21, 2023
<u>/s/ Rahul Petkar</u> Rahul Petkar	<i>Director</i>	August 21, 2023
<u>/s/ Edwin J. Rigaud</u> Edwin J. Rigaud	<i>Director</i>	August 21, 2023

DLA Piper LLP (US)
51 John F. Kennedy Parkway, Suite 120
Short Hills, New Jersey 07078
www.dlapiper.com
T: 973-520-2550
F: 973-520-2551
Attorney Responsible for Short Hills Office:
Emilio Ragosa

August 21, 2023

PARTS iD, Inc.
1 Corporate Drive, Suite C
Cranbury, NJ 08512

Re: PARTS iD, Inc. - Registration Statement on Form S-8

Dear Ladies and Gentlemen:

We have acted as counsel to PARTS iD, Inc., a Delaware corporation (the "**Company**"), in connection with the preparation of a Registration Statement on Form S-8 (the "**Registration Statement**") pursuant to the Securities Act of 1933, as amended (the "**Securities Act**"). The Registration Statement relates to the registration of 5,000,000 shares (the "**Shares**") of Class A common stock, \$0.0001 par value per share, of the Company, that may be issued pursuant to the PARTS iD, Inc. 2020 Equity Incentive Plan (the "**Plan**"), as referenced in the Registration Statement.

In connection with this opinion letter, we have examined the Registration Statement and originals, or copies certified or otherwise identified to our satisfaction, of the Second Amended and Restated Certificate of Incorporation and the Amended and Restated Bylaws of the Company and such other documents, records and other instruments as we have deemed appropriate for purposes of the opinion set forth herein.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies.

Based upon the foregoing, we are of the opinion that the Shares have been duly authorized and, when and to the extent issued in accordance with the terms of the Plan and any subscription agreement entered into under the Plan, the Shares will be validly issued, fully paid and nonassessable.

The opinion expressed herein is limited to the Delaware General Corporation Law.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Securities Act or the rules or regulations of the U.S. Securities and Exchange Commission thereunder.

Very truly yours,

/s/ DLA Piper LLP (US)

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 April 17, 2023, relating to the consolidated financial statements of PARTS iD, Inc. (the “Company”), appearing in the Annual Report on Form 10-K of the Company for the year ended December 31, 2022, which included an explanatory paragraph related to substantial doubt about the Company’s ability to continue as a going concern.

/s/ WithumSmith+Brown, PC

Princeton, NJ
August 21, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)

PARTS iD, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Title of securities to be registered	Fee calculation rule	Amount to be registered(1)	Proposed maximum offering price per share(3)	Proposed maximum aggregate offering price(3)	Fee rate	Amount of registration fee(3)
Equity	Class A common stock, \$0.0001 par value	457(c) and 457(h)	5,000,000 ⁽²⁾	\$ 0.261	\$ 1,305,000	0.0001102	\$ 143.81
Total Offering Amounts					\$ 1,305,000		\$ 143.81
Total Fee Offsets							-
Net Fee Due							\$ 143.81

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 (this “Registration Statement”) also covers an indeterminate number of shares of Class A common stock \$0.0001 par value per share (“Common Stock”) of PARTS iD, Inc. (the “Registrant”) that may be offered or issued by reason of stock splits, stock dividends or similar transactions, effected without the receipt of consideration which results in an increase in the number of outstanding shares of Common Stock of the Registrant.
- (2) Represents additional 5,000,000 shares of Common Stock of the Registrant, par value \$0.0001, that may become issuable under the Registrant’s Amended and Restated 2020 Equity Incentive Plan (the “Amended Plan”).
- (3) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) and 457(h) of the Securities Act. The proposed maximum offering price per share, proposed maximum aggregate offering price and the amount of the registration fee are based on the average of the high and low prices of Common Stock reported on the NYSE American Stock Market on August 17, 2023 (i.e., \$0.261).