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

Form S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

W&T Offshore, Inc.

(Exact name of registrant as specified in its charter)

Texas
(State or other jurisdiction of incorporation or organization)

72-1121985
(I.R.S. Employer Identification No.)

5718 Westheimer Road, Suite 700
Houston, Texas 77057
(713) 626-8525
(Address including zip code, telephone number, including area code, of registrant's principal executive offices)

W&T Offshore, Inc. 2023 Incentive Compensation Plan
(Full title of the plan)

George J. Hittner
Executive Vice President, General Counsel and Corporate Secretary
5718 Westheimer Road, Suite 700
Houston, Texas 77057
(713) 626-8525
(Name, address including zip code, telephone number, including area code, of agent for service)

Copies of all communications, including communications sent to agent for service, should be sent to:

Philip M. Haines
Hunton Andrews Kurth LLP
600 Travis Street
Houston, Texas 77002
(713) 220-4200

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 20, 2023, the Board of Directors of W&T Offshore, Inc. (the “Company”) approved, subject to shareholder approval, the W&T Offshore, Inc. 2023 Incentive Compensation Plan (the “2023 Plan”), which was subsequently approved by the Company’s shareholders on June 16, 2023. On April 22, 2026, the Board of Directors of the Company approved, subject to shareholder approval, an amendment to the 2023 Plan (the “Amendment”) in order to increase the number of the Company’s common stock, par value \$0.00001 per share (the “Common Stock”), available for future grants by 12,000,000 shares (the “Additional Shares”), from 10,000,000 shares to 22,000,000 shares (as amended, the “Plan”). At the Annual Meeting of Shareholders of the Company, held on June 3, 2026, the Company’s shareholders approved the Amendment.

The Company is filing this Registration Statement on Form S-8 (this “Registration Statement”) pursuant to General Instruction E of Form S-8 to register the offer and sale of the Additional Shares.

Except as otherwise set forth below, the contents of the registration statement on [Form S-8 previously filed with the Securities and Exchange Commission \(the “Commission”\) on June 21, 2023 \(File No. 333-272794\)](#), is incorporated herein by reference and made a part of this Registration Statement as permitted by General Instruction E to Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed (or will be filed) by the Company with the Commission, are incorporated by reference in this Registration Statement:

(1) The Company’s [Annual Report on Form 10-K for the year ended December 31, 2025 \(the “Annual Report”\), filed with the Commission on March 16, 2026](#), and [Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2026, filed with the Commission on May 7, 2026](#);

(2) The Company's Current Reports on Form 8-K filed with the Commission on [June 4, 2026](#); and

(3) The description of the Common Stock included on the Company's [Form 8-A filed with the Commission on January 24, 2005 \(File No. 001-32414\)](#), and any subsequent amendment or report filed for the purpose of updating such description, including [Exhibit 4.3](#) to our Annual Report on Form 10-K for the fiscal year ended December 31, 2019 filed with the SEC on March 5, 2020.

In addition, all documents subsequently filed by the Company pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), 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 in this Registration Statement and to be a part thereof from the date of filing of such documents. Any statement contained herein or 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 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. Nothing in this Registration Statement shall be deemed to incorporate any information provided in these documents that is furnished (rather than filed) or is otherwise not deemed to be filed under applicable Commission rules.

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
<u>4.1</u>	<u>Second Amended and Restated Articles of Incorporation of W&T Offshore, Inc. (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K, filed June 20, 2023).</u>
<u>4.2</u>	<u>Fourth Amended and Restated Bylaws of W&T Offshore, Inc. (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K, filed April 26, 2023).</u>
<u>4.3</u>	<u>W&T Offshore, Inc. 2023 Incentive Compensation Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, filed June 20, 2023).</u>
<u>4.4</u>	<u>Amendment No. 1 to the W&T Offshore, Inc. 2023 Incentive Compensation Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, filed June 4, 2026)</u>
<u>5.1*</u>	<u>Opinion of Hunton Andrews Kurth LLP.</u>
<u>23.1*</u>	<u>Consent of Deloitte & Touche LLP, Independent Registered Public Accounting Firm.</u>
<u>23.2*</u>	<u>Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.</u>
<u>23.3*</u>	<u>Consent of Netherland, Sewell & Associates, Inc., Independent Petroleum Engineers and Geologists.</u>
<u>23.4*</u>	<u>Consent of Hunton Andrews Kurth LLP (included in Exhibit 5.1).</u>
<u>24.1*</u>	<u>Powers of Attorney (included in the signature page to this Registration Statement).</u>
<u>107*</u>	<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 Houston, State of Texas, on this 8th day of June, 2026.

W&T OFFSHORE, INC.

By: /s/ George J. Hittner

Name: George J. Hittner

Title: Executive Vice President, General Counsel and Corporate Secretary

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Tracy W. Krohn and George J. Hittner, or either of them, as his or her true and lawful attorneys-in-fact and agents, 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 file and sign any and all amendments (including post-effective amendments) and additions to this registration statement, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, 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 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 substitute or substitutes may lawfully do or cause to be done by virtue hereof. This power of attorney shall be governed by and construed with the laws of the State of Texas and applicable federal securities laws.

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 dates indicated.

[Signature Page Follows]

Signature	Title	Date
<u>/S/ TRACY W. KROHN</u> Tracy W. Krohn	Chairman, Chief Executive Officer, President and Director <i>(Principal Executive Officer)</i>	June 8, 2026
<u>/S/ SAMEER PARASNIS</u> Sameer Parasnis	Executive Vice President and Chief Financial Officer <i>(Principal Financial Officer)</i>	June 8, 2026
<u>/S/ BART P. HARTMAN III</u> Bart P. Hartman III	Vice President and Chief Accounting Officer <i>(Principal Accounting Officer)</i>	June 8, 2026
<u>/S/ VIRGINIA BOULET</u> Virginia Boulet	Director	June 8, 2026
<u>/S/ JOHN D. BUCHANAN</u> John D. Buchanan	Director	June 8, 2026
<u>/S/ DR. NANCY CHANG</u> Dr. Nancy Chang	Director	June 8, 2026
<u>/S/ DANIEL O. CONWILL IV</u> Daniel O. Conwill IV	Director	June 8, 2026
<u>/S/ B. FRANK STANLEY</u> B. Frank Stanley	Director	June 8, 2026



HUNTON ANDREWS KURTH LLP
600 TRAVIS, SUITE 4200
HOUSTON, TEXAS 77002-2929

TEL 713 • 220 • 4200
FAX 713 • 220 • 4285

FILE NO: 128532.0000003

June 8, 2026

W&T Offshore, Inc.
5718 Westheimer Road, Suite 700
Houston, Texas 77057

Re: Common Stock of W&T Offshore, Inc. — Registration Statement on Form S-8.

Ladies and Gentlemen:

We have acted as counsel to W&T Offshore, Inc., a Texas corporation (the “Company”), in connection with the proposed issuance of up to 12,000,000 shares (“Shares”) of common stock, par value \$0.00001 per share (“Common Stock”), of the Company, pursuant to the Incentive Plan (as defined below). The issuance of the Shares is being registered under the Securities Act of 1933, as amended (the “Securities Act”), pursuant to the Registration Statement on Form S-8 (the “Registration Statement”) filed by the Company with the U.S. Securities and Exchange Commission (the “SEC”) on the date hereof.

In rendering the opinions set forth herein, we have read and examined and relied on originals or copies, certified or otherwise identified to our satisfaction, of (a) the certificate of incorporation and bylaws of the Company (b) the W&T Offshore, Inc. 2023 Incentive Compensation Plan, effective as of June 16, 2023, as amended by the First Amendment thereto, effective as of June 3, 2026 (such plan, as amended, being referred to herein as the “Incentive Plan”), (c) resolutions of the board of directors of the Company relating to the Incentive Plan and authorizing the issuance of the Shares, (d) the Registration Statement and (e) such other documents, certificates and records as we have deemed necessary or appropriate as a basis for the opinions set forth herein. In our examination, we have assumed, without independent investigation (a) the genuineness of the signatures on all documents that we have examined, (b) the legal capacity of all natural persons, (c) the authenticity of all documents supplied to us as originals, (d) the conformity to the authentic originals of all documents supplied to us as certified, photostatic, facsimile, electronic or otherwise reproduced copies and (e) the authenticity of the originals of such latter documents. As to any facts material to the opinions expressed herein that we did not independently establish or verify, we have relied, to the extent we deem appropriate, upon (a) oral or written statements and representations of officers and other representatives of the Company and (b) statements and certifications of public officials and others.

ATLANTA AUSTIN BANGKOK BOSTON BRUSSELS CHARLOTTE DALLAS DUBAI HOUSTON
LONDON LOS ANGELES MIAMI NEW YORK RICHMOND SAN FRANCISCO TOKYO TYSONS WASHINGTON, DC
www.Hunton.com

We have also assumed that (a) all Shares issued pursuant to the Incentive Plan will be issued in accordance with the terms of the Incentive Plan and that at the time of such issuance, the Company will have received consideration for such Shares at least equal to the par value thereof and (b) all such Shares will be duly registered by the registrar for the Common Stock in the stock register maintained by such registrar.

Our opinions expressed herein are limited to the laws of the State of Texas, and we express no opinion as to the laws of any other jurisdiction.

Based upon the foregoing, and subject to the limitations, qualifications, exceptions and assumptions set forth herein, we are of the opinion that when Shares have been issued and delivered in accordance with the terms of the Incentive Plan, such Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to all references to us in the Registration Statement. In giving this consent, we do not admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the SEC.

This opinion is expressed only as of the date hereof, and we disclaim any undertaking to advise you of any subsequent changes in the facts stated or assumed herein or of any subsequent changes in law.

Very truly yours,

/s/ Hunton Andrews Kurth LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated March 16, 2026 relating to the financial statements of W&T Offshore, Inc. and the effectiveness of W&T Offshore, Inc.'s internal control over financial reporting, appearing in the Annual Report on Form 10-K of W&T Offshore, Inc. for the year ended December 31, 2025.

/s/ DELOITTE & TOUCHE LLP

Houston, Texas
June 8, 2026

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2023 Incentive Compensation Plan of W&T Offshore, Inc. of our report dated March 6, 2024, with respect to the consolidated financial statements of W&T Offshore, Inc. and subsidiaries 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

Houston, Texas
June 8, 2026



CONSENT OF INDEPENDENT PETROLEUM ENGINEERS AND GEOLOGISTS

As an independent consultant, Netherland, Sewell & Associates, Inc. hereby consents to the incorporation by reference in the Form S-8 of W&T Offshore, Inc. to be filed on or about June 8, 2026, and as referenced in the Annual Report on Form 10-K of W&T Offshore, Inc. filed on March 16, 2026, of information from our reserves report dated January 22, 2026, with respect to the reserves of W&T Offshore, Inc. as of December 31, 2025, included in its Annual Report on Form 10-K for the year ended December 31, 2025, filed with the Securities and Exchange Commission.

NETHERLAND, SEWELL & ASSOCIATES, INC.

By: /s/ Eric J. Stevens, P.E.

Eric J. Stevens, P.E.

President and Chief Operating Officer

Dallas, Texas
June 8, 2026
