

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

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): April 23, 2025

PASITHEA THERAPEUTICS CORP.

(Exact Name of registrant as Specified in its Charter)

Delaware

(State or Other Jurisdiction
of incorporation)

001-40804

(Commission File Number)

85-1591963

(IRS Employer
Identification No.)

1111 Lincoln Road, Suite 500

Miami, FL 33139

(Address of Principal Executive Offices) (Zip Code)

(786) 977-3380

(Registrant's telephone number, including area code)

N/A

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the Company under any of the following provisions (see General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.0001 per share	KTTA	The Nasdaq Capital Market
Warrants to purchase shares of Common Stock, par value \$0.0001 per share	KTTAW	The Nasdaq Capital Market

Indicate by check mark whether the Company is an emerging growth company as defined by Rule 405 of the Securities Act of 1933 (17 §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company ☒

If an emerging growth company, indicate by check mark if the Company has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Item 4.01. Changes in Registrant's Certifying Accountant.

Based on information provided by Marcum LLP ("Marcum"), the independent registered public accounting firm of Pasithea Therapeutics Corp., a Delaware corporation (the "Company"), CBIZ CPAs P.C. ("CBIZ") acquired the attest business of Marcum, effective November 1, 2024. Marcum continued to serve as the Company's independent registered public accounting firm through April 23, 2025. On April 23, 2025, the Company dismissed Marcum as the Company's independent registered accounting firm and, with the approval of the Audit Committee of the Company's Board of Directors, engaged CBIZ as the Company's independent registered public accounting firm for the fiscal year ending December 31, 2025.

The reports of Marcum regarding the Company's financial statements for the fiscal years ended December 31, 2024 and December 31, 2023 did not contain any adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principles, except for the inclusion in each of an explanatory paragraph regarding the substantial doubt about the Company's ability to continue as a going concern.

During the fiscal years ended December 31, 2024 and December 2023, and the subsequent interim period through April 23, 2025, there were no (1) disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and Marcum on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which would have caused it to make reference to the subject matter of such a disagreement in connection with its audit reports on the Company's financial statements for such years, or (2) reportable events (as described in Item 304(a)(1)(v) of Regulation S-K), except for the material weakness related to the review of the annual income tax provision prepared by a third-party firm during the audit process for the Company's fiscal year ended December 31, 2023 and the lack of effective controls to sufficiently review the completeness and accuracy of the annual tax provision in footnotes to the Company's financial statements for the year ended December 31, 2023, which was identified in connection with the Company's preparation of its financial statements for the fiscal year ended December 31, 2024 and remediated as of December 31, 2024.

During the fiscal years ended December 31, 2024 and December 31, 2023, and through April 23, 2025, neither the Company nor anyone on the Company's behalf consulted

with CBIZ regarding (i) the application of accounting principles to a specific completed or contemplated transaction or regarding the type of audit opinions that might be rendered by CBIZ on the Company’s financial statements, and CBIZ did not provide any written or oral advice that was an important factor considered by the Company in reaching a decision as to any such accounting, auditing, or financial reporting issue or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions), as that term is described in Item 304(a)(1)(iv) of Regulation S-K, or a reportable event, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided Marcum with a copy of this Current Report on Form 8-K prior to its filing with the U.S. Securities and Exchange Commission (the “SEC”) and requested that Marcum furnish the Company with a letter addressed to the SEC, pursuant to Item 304(a)(3) of Regulation S-K, stating whether it agrees with the above statements and, if it does not agree, the respects in which it does not agree. A copy of the letter, dated April 23, 2025, is filed as Exhibit 16.1 (which is incorporated by reference herein) to this Current Report on Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No.	Description
16.1	Letter from Marcum dated April 23, 2025.
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Pasithea Therapeutics Corp.

By: /s/ Tiago Reis Marques
Name: Dr. Tiago Reis Marques
Title: Chief Executive Officer

Date: April 25, 2025

April 23, 2025

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Commissioners:

We have read the statements made by Pasithea Therapeutics Corp. under Item 4.01 of its Form 8-K. We agree with the statements concerning our Firm in such Form 8-K; we are not in a position to agree or disagree with other statements of Pasithea Therapeutics Corp.

Very truly yours,

/s/ Marcum Ilp

Marcum Ilp