
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM S-8
REGISTRATION STATEMENT
Under
The Securities Act of 1933

AVIENT CORPORATION
(Exact Name of Registrant as Specified in Its Charter)

Ohio
(State or Other Jurisdiction
of Incorporation or Organization)

34-1730488
(IRS Employer
Identification No.)

**33587 Walker Road,
Avon Lake, Ohio**
(Address of principal executive offices)

44012
(Zip Code)

Avient Corporation 2020 Equity and Incentive Compensation Plan
(Full Title of the Plan)

Lisa K. Kunkle, Esq.
Senior Vice President, General Counsel and Secretary
Avient Corporation
33587 Walker Road
Avon Lake, Ohio 44012
(Name and address of agent for service)

(440) 930-1000
(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 ☒
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

Avient Corporation (the “**Registrant**”) hereby files this Registration Statement on Form S-8 (the “**Registration Statement**”) to register an additional 2,500,000 common shares, par value \$0.01 per share, of the Company (the “**Common Shares**”) under the Avient Corporation 2020 Equity and Incentive Compensation Plan (as amended or amended and restated to date, the “**Plan**”). The Plan is an amendment and restatement, effective May 11, 2023, of the Avient Corporation 2020 Equity and Incentive Compensation Plan, for which a previously filed registration statement on Form S-8 is effective. Pursuant to General Instruction E to Form S-8, this Registration Statement incorporates by reference the contents of the Registration Statement on Form S-8 (Registration No. 333-238246) filed by the Registrant on [May 14, 2020](#), including all attachments and exhibits thereto, except to the extent supplemented, amended or superseded by the information set forth herein.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Registrant is subject to the informational and reporting requirements of Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), and, in accordance therewith, files reports, proxy statements and other information with the Securities and Exchange Commission (the “**Commission**”). The following documents have been filed by the Registrant with the Commission and are incorporated herein by reference:

- (a) The Registrant’s Annual Report on [Form 10-K for the year ended December 31, 2022](#) (Commission File No. 001-16091), filed February 22, 2023;
- (b) The Registrant’s Quarterly Report on Form 10-Q (Commission File No. 001-16091), filed [May 3, 2023](#); and
- (c) The description of the Common Shares contained in the Registrant’s Registration Statement on [Form 8-A](#) (Commission File No. 001-16091), filed August 31, 2000, as amended by the description of the Common Shares contained in [Exhibit 4.2](#) to the Registrant’s Annual Report on Form 10-K for the year ended December 31, 2019 (Commission File No. 001-16091), filed February 19, 2020, and as amended by any subsequent amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement, and prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold, will be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents. Any statement contained in any document incorporated or deemed to be incorporated by reference herein will be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed, except as modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
4.1	<u>Amended and Restated Articles of Incorporation of the Registrant (as amended through June 30, 2020) (incorporated by reference to Exhibit 3.1 to the Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2020 (Commission File No. 001-16091), filed February 25, 2021)</u>
4.2	<u>Amended and Restated Code of Regulations, effective June 30, 2020 (incorporated by reference to Exhibit 3.2 to the Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2020 (Commission File No. 001-16091), filed February 25, 2021)</u>
4.3	<u>Description of the Registrant’s Securities Registered Pursuant to Section 12 of the Exchange Act (incorporated by reference to Exhibit 4.2 to the Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2019 (Commission File No. 001-16091), filed February 19, 2020)</u>
4.4	<u>Avient Corporation 2020 Equity and Incentive Compensation Plan (Amended and Restated Effective May 11, 2023) (incorporated by reference to Appendix B to the Registrant’s Definitive Proxy Statement on Schedule 14A (Commission File No. 001-16091), filed March 29, 2023)</u>
23.1	<u>Consent of Independent Registered Public Accounting Firm – Ernst & Young LLP (filed herewith)</u>
24.1	<u>Powers of Attorney (filed herewith)</u>
107	<u>Filing Fee Table (filed herewith)</u>

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 Avon Lake, State of Ohio, on this 11th day of May, 2023.

AVIENT CORPORATION

By: /s/ Lisa K. Kunkle

Name: Lisa K. Kunkle

Title: Senior Vice President, General Counsel and Secretary

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

Date: May 11, 2023

*

Robert M. Patterson
President and Chief Executive
Officer and Chairman of the
Board (principal executive
officer)

Date: May 11, 2023

*

Jamie A. Beggs
Senior Vice President and Chief
Financial Officer (principal
financial and accounting officer)

Date: May 11, 2023

*

Robert E. Abernathy
Director

Date: May 11, 2023

*

Richard H. Fearon
Director

Date: May 11, 2023

*

Gregory J. Goff
Director

Date: May 11, 2023

*

Neil Green
Director

Date: May 11, 2023

*

William R. Jellison
Director

Date: May 11, 2023

*

Sandra Beach Lin
Director

Date: May 11, 2023

*

Kim Ann Mink
Director

Date: May 11, 2023

*

Ernest Nicolas
Director

Date: May 11, 2023

*

Kerry J. Preete
Director

Date: May 11, 2023

*

Patricia Verduin
Director

Date: May 11, 2023

*

William A. Wulfsohn
Director

* This Registration Statement has been signed on behalf of the above officers and directors by Lisa K. Kunkle, as attorney-in-fact, pursuant to a power of attorney filed as Exhibit 24.1 to this Registration Statement.

Dated: May 11, 2023

By: /s/ Lisa K. Kunkle
Lisa K. Kunkle
Attorney-in-Fact

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Avient Corporation 2020 Equity and Incentive Compensation Plan of our reports dated February 22, 2023, with respect to the consolidated financial statements of Avient Corporation and the effectiveness of internal control over financial reporting of Avient Corporation included in its Annual Report (Form 10-K) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Cleveland, Ohio
May 11, 2023

AVIENT CORPORATION
REGISTRATION STATEMENT ON FORM S-8
POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each of the undersigned officers and directors of Avient Corporation, an Ohio corporation (the “**Registrant**”), hereby constitutes and appoints Robert M. Patterson, Lisa K. Kunkle, Jamie A. Beggs and Kristen Gajewski, or any of them, each acting alone, as the true and lawful attorney-in-fact or agent, or attorneys-in-fact or agents, for each of the undersigned, with full power of substitution and resubstitution, and in the name, place and stead of each of the undersigned, to execute and file (1) one or more Registration Statements on Form S-8 (the “**Form S-8 Registration Statements**”) with respect to the registration under the Securities Act of 1933, as amended, of common stock, par value \$0.01 per share, of the Registrant deliverable in connection with the amendment and restatement of the Avient Corporation 2020 Equity and Incentive Compensation Plan, (2) any and all amendments, including post-effective amendments, supplements and exhibits to the Form S-8 Registration Statements and (3) any and all applications or other documents to be filed with the Securities and Exchange Commission or any state securities commission or other regulatory authority or exchange with respect to the securities covered by the Form S-8 Registration Statements, 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 necessary, appropriate or desirable to be done in and about the premises in order to effectuate the same as fully to all intents and purposes as he or she might or could do if personally present, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each of them, may lawfully do or cause to be done by virtue hereof.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original with respect to the person executing it.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands as of the 11th day of May 2023:

/s/ Robert M. Patterson
 Robert M. Patterson
 President and Chief Executive Officer and Chairman
 of the Board (principal executive officer)

/s/ Jamie A. Beggs
 Jamie A. Beggs
 Senior Vice President and Chief Financial Officer (principal financial and accounting officer)

/s/ Robert E. Abernathy
 Robert E. Abernathy
 Director

/s/ Richard H. Fearon
 Richard H. Fearon
 Director

/s/ Gregory J. Goff
 Gregory J. Goff
 Director

/s/ Neil Green
 Neil Green
 Director

/s/ William R. Jellison
 William R. Jellison
 Director

/s/ Sandra Beach Lin
 Sandra Beach Lin
 Director

/s/ Kim Ann Mink
 Kim Ann Mink
 Director

/s/ Ernest Nicolas
 Ernest Nicolas
 Director

/s/ Kerry J. Preete
 Kerry J. Preete
 Director

/s/ Patricia Verduin
 Patricia Verduin
 Director

/s/ William A. Wulfsohn
 William A. Wulfsohn
 Director

Calculation of Filing Fee Tables

Form S-8
(Form Type)Avient Corporation
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)(2)	Proposed Maximum Offering Price Per Unit (3)	Maximum Aggregate Offering Price (3)	Fee Rate	Amount of Registration Fee
Equity	Common Shares, \$0.01 par value per share	Other	2,500,000	\$38.185	\$95,462,500	\$110.20 per \$1 million	\$10,520
Total Offering Amounts					\$95,462,500		\$10,520
Total Fee Offsets							\$0
Net Fee Due							\$10,520

- (1) Represents the number of additional common shares, par value \$0.01 per share (“**Common Shares**”), of Avient Corporation (the “**Registrant**”), available pursuant to the Avient Corporation 2020 Equity and Incentive Compensation Plan (as amended or amended and restated to date, the “**Plan**”) being registered hereon.
- (2) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the “**Securities Act**”), this Registration Statement also covers such additional Common Shares as may become available pursuant to any anti-dilution provisions of the Plan.
- (3) Estimated solely for calculating the amount of the registration fee, pursuant to paragraphs (c) and (h) of Rule 457 of the General Rules and Regulations under the Securities Act, on the basis of the average of the high and low sale prices of the Registrant’s Common Shares on the New York Stock Exchange on May 5, 2023, a date that is within five business days prior to filing.

Table 2: Fee Offset Claims and Sources

	Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
Rule 457(p)											
Fee Offset Claims											
Fee Offset Sources											

The Registrant is not relying on Rule 457(p) under the Securities Act to offset any of the filing fee due with respect to the Registration Statement to which this exhibit relates, so no information is provided under this Table 2.