

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

FORM S-3

**REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

Jet.AI Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

93-2971741

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

**10845 Griffith Peak Dr., Suite 200
Las Vegas, Nevada 89135
702-747-4000**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Michael Winston
Interim Chief Executive Officer
Jet.AI Inc.**

**10845 Griffith Peak Dr., Suite 200
Las Vegas, Nevada 89135
702-747-4000**

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

Copies to:

**Kate L. Bechen
Hallie D. Heath
Dykema Gossett PLLC
111 E. Kilbourn Ave., Suite 1050
Milwaukee, WI 53202
(414) 488-7300**

Approximate date of commencement of proposed sale to the public: From time to time after this Registration Statement becomes effective.

If the only securities being registered on this form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. **333-281578**

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

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. (Check one):

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 checked="" 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.

The Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “Securities Act”), Jet.AI Inc. (the “Company”) is filing this Registration Statement on Form S-3 (this “Registration Statement”) with the Securities and Exchange Commission (the “SEC”). This Registration Statement relates to the public offering of securities contemplated by the Registration Statement on Form S-3 (File No. 333-281578) (as amended, the “Prior Registration Statement”), which was declared effective by the Commission on September 9, 2024.

The Company is filing this Registration Statement for the sole purpose of increasing the aggregate amount of securities offered by the Company by a proposed additional aggregate offering price of \$5,843,876. The additional securities that are being registered for issuance and sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price of unsold securities under the Prior Registration Statement. The information set forth in the Prior Registration Statement, including all information incorporated by reference therein, and all exhibits to the Prior Registration Statement, are hereby incorporated by reference into this Registration Statement.

The required opinion and consents are listed on an Exhibit Index attached hereto and filed herewith.

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EXHIBIT INDEX

The following exhibits are filed with this Registration Statement.

Exhibit Number	Description
5.1	Opinion of Dykema Gossett PLLC.
23.1	Consent of Hacker Johnson & Smith PA, independent registered public accounting firm for Jet.AI Inc.
23.2	Consent of Dykema Gossett PLLC (included in Exhibit 5.1).
24.1	Power of Attorney (reference is made to the signature page of this Registration Statement).
107	Filing Fee Table.

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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-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada, on January 20, 2026.

JET.AI INC.

By: /s/ Michael Winston
Michael Winston
Executive Chairman and Interim Chief Executive Officer
(Principal Executive Officer)

Each person whose signature appears below appoints Michael Winston and George Mumane, and each of them, any of whom may act without the joinder of the other, as his true and lawful attorneys-in-fact and agents, with full power of substitution and re-substitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement and any registration statement (including any amendment thereto) for this offering that is to be effective upon filing pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and to file the same, with all exhibits thereto, and all other documents in connection therewith, 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, as fully to all intents and purposes as he might or would do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them of their or his substitute and substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Michael Winston</u> Michael Winston	Executive Chairman and Interim Chief Executive Officer (Principal Executive Officer)	January 20, 2026
<u>/s/ George Mumane</u> George Mumane	Interim Chief Financial Officer and Director (Principal Financial Officer, Principal Accounting Officer)	January 20, 2026
<u>/s/ William Yankus</u> William Yankus	Director	January 20, 2026
<u>/s/ Wendon Timothy</u> Wendon Timothy	Director	January 20, 2026
<u>/s/ Lt. Col. Ran David</u> Lt. Col. Ran David	Director	January 20, 2026
<u>/s/ Donald Jeffrey Woods</u> Donald Jeffrey Woods	Director	January 20, 2026



Dykema Gossett PLLC
 111 E. Kilbourn Ave.
 Suite 1050
 Milwaukee, WI 53202
 www.dykema.com
 Tel: 414-488-7300

January 20, 2026

Jet.AI Inc.
 10845 Griffith Peak Dr., Suite 200
 Las Vegas, NV 89135
 Attention: George Mumane

RE: Registration Statement on Form S-3

Dear Board of Directors:

We have acted as counsel to Jet.AI Inc., a Delaware corporation (the "Company"), in connection with the Company's filing with the U.S. Securities and Exchange Commission (the "Commission") of a Registration Statement on Form S-3 (as amended or supplemented, the "462(b) Registration Statement") pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), relating to the registration of the proposed public offering from time to time of up to \$5,843,876 in additional aggregate offering amount of the following securities: (i) shares of the Company's common stock, par value \$0.0001 per share (the "Common Stock"), (ii) shares of the Company's preferred stock, par value \$0.0001 per share (the "Preferred Stock"), (iii) the Company's debt securities that may be either senior debt securities or subordinated debt securities (the "Debt Securities"), (iv) warrants to purchase the Company's Common Stock, Preferred Stock, Debt Securities or other securities (the "Warrants"), (v) rights to purchase Common Stock, Preferred Stock, Debt Securities and/or Warrants, alone or in any combination (the "Rights"), and (vi) units composed of shares of Common Stock, Preferred Stock, Debt Securities, Warrants and/or Rights in any combination (the "Units" and, together with the Common Stock, Preferred Stock, Debt Securities, and Warrants, the "Securities"). The 462(b) Registration Statement incorporates by reference the Company's Registration Statement on Form S-3 (File No. 333-281578) initially filed by the Company with the Commission on August 15, 2024 and declared effective by the Commission on September 9, 2024 (as amended, the "Prior Registration Statement" and, together with the 462(b) Registration Statement, the "Registration Statements"), including the base prospectus which forms a part of the Prior Registration Statement (the "Base Prospectus") and the supplements to the Base Prospectus referred to therein (each a "Prospectus Supplement"). The Securities are covered by the 462(b) Registration Statement, and we understand that the Securities may be sold from time to time and on a delayed or continuous basis, as set forth in the Base Prospectus and as to be set forth in one or more Prospectus Supplements filed pursuant to Rule 415 promulgated under the Securities Act. The Securities may be offered in an unspecified number at indeterminate prices from time to time by the Company under the 462(b) Registration Statement. This opinion letter is furnished to you at your request to enable you to fulfill the requirements of Item 601(b)(5) of Regulation S-K, 17 C.F.R. § 229.601(b)(5), in connection with the 462(b) Registration Statement.

California | Illinois | Michigan | Minnesota | Texas | Washington, D.C. | Wisconsin

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For purposes of this opinion letter, we have examined originals or copies, certified or otherwise, of such corporate records, organizational and governing documents, agreements, instruments, certificates of public officials or of officers or other representatives of the Company, the Registration Statements (including any Exhibits thereto), and such other documents as we have deemed appropriate, relevant, or necessary as a basis for the opinions set forth below. We have also reviewed such questions of law as we have deemed necessary or appropriate. In our examination of the foregoing documents, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the accuracy and completeness of all documents submitted to us, the authenticity of all original documents, and the conformity to authentic original documents of all documents submitted to us as copies (including by facsimile or other electronic transmission). As to all matters of fact, we have relied on the representations and statements of fact made in the documents so reviewed, and we have not independently established the facts so relied on. This opinion letter is given, and all statements herein are made, in the context of the foregoing.

For purposes of this opinion letter, we have assumed that (i) the issuance, sale, amount (not to exceed \$50,000,000 worth) and terms of any Securities to be offered from time to time will have been duly authorized and established by proper action of the board of directors of the Company or a duly authorized committee of such board (each, a "Board Action"), consistent with the procedures and terms described in the Registration Statements and in accordance with the Company's Certificate of Incorporation, as amended, including with respect to the number of authorized and available shares for issuance, and bylaws and applicable Delaware law, each as then in effect, in a manner that does not violate any law, government or court-imposed order or restriction or agreement or instrument then binding on the Company, or otherwise impair the legal or binding nature of the obligations represented by the applicable Securities; (ii) at the time of the offer, issuance and sale of any Securities, the 462(b) Registration Statement will have become effective under the Securities Act, and no stop order suspending its effectiveness will have been issued and remain in effect; (iii) any Debt Securities will be issued pursuant to an indenture with a qualified trustee named therein; (iv) the applicable indenture under which any Debt Securities are issued will be qualified under the Trust Indenture Act of 1939, as amended, and for which the governing law shall be the State of New York; (v) prior to any issuance of Preferred Stock, appropriate certificates of designations designating and classifying the Preferred Stock and setting forth the terms thereof shall be filed for recordation with the Delaware Secretary of State; (vi) any Warrants will be issued under one or more warrant agreements, each to be between the Company and a financial institution or other party identified therein as warrant agent, for which the governing law shall be the laws of the State of New York; (vii) any Units will be issued under one or more unit agreements, each to be between the Company and a financial institution or other party identified therein as a unit agent, for which the governing law shall be the laws of the State of New York; (viii) any Rights will be issued under one or more rights agreements, each to be between the Company and a financial institution or other party identified therein as a rights agent, for which the governing law shall be the laws of the State of New York; and (ix) if being sold by the Company, the Securities will be delivered against payment of valid consideration therefor and in accordance with the terms of the applicable Board Action authorizing such sale and the terms of any other applicable underwriting agreement or purchase agreement and as contemplated by the Registration Statements, the Base Prospectus, and any applicable Prospectus Supplement; and (x) the Company will remain a Delaware corporation.

To the extent that the obligations of the Company with respect to the Securities may be dependent upon such matters, we also assume for purposes of this opinion that the other party under the indenture for any Debt Securities, under the warrant agreement for any Warrants, under the unit agreement for any Units, and under the rights agreement for any Rights, namely, the trustee, the warrant agent, the unit agent or the rights agent, respectively, is duly organized, validly existing and in good standing under the laws of its jurisdiction of organization; that such other party is duly qualified to engage in the activities contemplated by such indenture, warrant agreement, unit agreement or rights agreement, as applicable; that such indenture, warrant agreement, unit agreement or rights agreement, as applicable, has been duly authorized, executed and delivered by the other party and constitutes the valid and binding obligation of the other party enforceable against the other party in accordance with its terms; that such other party is in compliance with respect to performance of its obligations under such indenture, warrant agreement, unit agreement or rights agreement, as applicable, with all applicable laws and regulations; and that such other party has the requisite organizational and legal power and authority to perform its obligations under such indenture, warrant agreement, unit agreement or rights agreement, as applicable.

This opinion letter is based as to matters of law solely on the applicable provisions of the following, as currently in effect: (i) as to the opinions given in paragraphs (1) and (2) below, the Delaware General Corporation Law; and (ii) as to the opinions given in paragraphs (3), (4) and (5) below, the laws of the State of New York (but not including any laws, statutes, ordinances, administrative decisions, rules or regulations of any political subdivision below the state level). We express no opinion herein as to any other statutes, rules or regulations (and in particular, we express no opinion as to any effect that such other statutes, rules or regulations may have on the opinions expressed herein).

Based upon, subject to and limited by the foregoing examination and the further qualifications and limitations set forth below, we are of the opinion that:

1. With respect to shares of Common Stock (including any shares of Common Stock duly issued upon conversion or exercise of Debt Securities, Preferred Stock, Warrants, or Rights, and assuming, if applicable, receipt by the Company of any additional consideration payable upon such conversion or exercise), upon due execution and delivery on the Company's behalf of certificates therefor, including global certificates, or the entry of the issuance thereof in the Company's books and records, as the case may be, and upon receipt by the Company of the consideration for the shares of Common Stock specified in the applicable Board Action, such shares of Common Stock will be validly issued, fully paid, and non-assessable.

Jet.AI Inc.
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2. With respect to shares of Preferred Stock (including any shares of Preferred Stock duly issued upon conversion or exercise of Debt Securities, Warrants, or Rights, and assuming, if applicable, receipt by the Company of any additional consideration payable upon such conversion or exercise), upon due execution and delivery on the Company's behalf of certificates therefor, including global certificates, or the entry of the issuance thereof in the Company's books and records, as the case may be, and upon receipt by the Company of the consideration for the shares of Preferred Stock specified in the applicable Board Action, such shares of Preferred Stock will be validly issued, fully paid, and non-assessable.
3. With respect to Debt Securities (including any Debt Securities duly issued upon the exercise of Warrants or Rights, and assuming, if applicable, receipt by the Company of any additional consideration payable upon such exercise), upon due execution and delivery of an indenture relating thereto on behalf of the Company and the applicable trustee named therein, and upon due authentication by such trustee and due execution and delivery of such Debt Securities on the Company's behalf in accordance with the applicable indenture and any supplemental indenture relating thereto, and upon receipt by the Company of the consideration for the Debt Securities specified in the applicable Board Action, such Debt Securities will constitute valid and binding obligations of the Company, enforceable against the Company in accordance with the Debt Securities' terms.
4. With respect to Warrants or Rights, upon due execution and delivery of a warrant agreement or rights agreement, as applicable, relating thereto on behalf of the Company and the warrant agent or rights agent, as applicable, named therein, due execution and delivery of the Warrants or Rights, as applicable, on the Company's behalf, due authentication of the Warrants or Rights by the warrant agent or rights agent, as applicable, and upon receipt by the Company of the consideration for the Warrants or Rights specified in the applicable Board Action, as applicable, such Warrants or Rights, as applicable will constitute valid and binding obligations of the Company, enforceable against the Company in accordance with the warrant agreement's terms.
5. With respect to Units, upon due execution and delivery of a unit agreement on the Company's behalf, upon due execution and delivery of such Units and the underlying Securities that are components of such Units in accordance with the applicable unit agreement and the applicable indenture (in the case of underlying Debt Securities), warrant agreement (in the case of underlying Warrants) and/or rights agreement (in the case of underlying Rights), and upon receipt by the Company of the consideration for such Units and the underlying Common Stock, Preferred Stock, Debt Securities, Warrants and/or Rights that are components of such Units specified in the applicable Board Action, as applicable, and assuming that any underlying Securities issued or not issued by the Company that are components of such Units have been duly and properly authorized for issuance and constitute valid and binding obligations enforceable against the Company, such Units will constitute valid and binding obligations of the Company.

The opinions above are subject to and may be limited by (a) the effects of bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium and other similar laws relating to or affecting the enforcement of creditors' rights generally, (b) general equitable principles, including without limitation, concepts of materiality, reasonableness, good faith and fair dealing (whether considered in a proceeding in equity or at law), (c) the availability of specific performance, an injunction, or other equitable remedy that is subject to the discretion of the court before which the request is brought, (d) the invalidity under certain circumstances under law or court decisions of provisions providing for the indemnification of or contribution to a party with respect to a liability where such indemnification or contribution is contrary to public policy, (e) limitations by any governmental authority that limit, delay or prohibit the making of payments outside the United States, and (f) generally applicable laws that (i) provide for the enforcement of oral waivers or modifications where a material change of position in reliance thereon has occurred or provide that a course of performance may operate as a waiver, (ii) limit the availability of a remedy under certain circumstances where another remedy has been elected, (iii) limit the enforceability of provisions releasing, exculpating or exempting a party from, or requiring indemnification of a party for, liability for its own action or inaction, to the extent the action or inaction involves gross negligence, recklessness, willful misconduct or unlawful conduct, or (iv) may, where less than all of a contract may be unenforceable, limit the enforceability of the balance of the contract to circumstances in which the unenforceable portion is not an essential part of the agreed exchange.

This opinion letter has been prepared for use solely in connection with the filing of the 462(b) Registration Statement. We assume no obligation to advise you of any changes in the foregoing subsequent to the effective date of the 462(b) Registration Statement.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the 462(b) Registration Statement and to the reference to this firm under the caption "Legal Matters" in the Base Prospectus constituting a part of the Prior Registration Statement. In giving this consent, we do not hereby admit that we are an "expert" within the meaning of the Securities Act.

Very truly yours,

/s/ Dykema Gossett PLLC

Dykema Gossett PLLC

Consent of Independent Registered Public Accounting Firm

We consent to the use in this Registration Statement on Form S-3 of our report dated March 26, 2025 relating to the consolidated financial statements of Jet.AI, Inc. as of December 31, 2024 and 2023, and for the years ended December 31, 2024 and 2023, appearing in the Prospectus, which is part of this Registration Statement. Our report contains an explanatory paragraph regarding the Company's ability to continue as a going concern. We also consent to the reference to our firm under the heading "Experts" in such Prospectus.

/s/ Hacker, Johnson & Smith PA

HACKER, JOHNSON & SMITH PA
Tampa, Florida
January 20, 2026

Calculation of Filing Fee Table

Form S-3
(Form Type)

JET.AI INC.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered and Carry Forward Securities⁽¹⁾

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽²⁾	Proposed Maximum Offering Price Per Unit ⁽³⁾	Maximum Aggregate Offering Price ⁽⁴⁾	Fee Rate	Amount of Registration Fee	Carry Forward Form Type	Carry Forward File Number	Filing Fee Previously Paid in Connection with Unsold Securities to be Carried Forward
Newly Registered Securities										
<i>Fees to Be Paid</i>	Equity	Common stock, \$0.0001 par value	457(o)	-	-	-	-	-	-	-
	Equity	Preferred stock, \$0.0001 par value	457(o)	-	-	-	-	-	-	-
	Debt	Securities	457(o)	-	-	-	-	-	-	-
	Other	Warrants	457(o)	-	-	-	-	-	-	-
	Other	Rights	457(o)	-	-	-	-	-	-	-
	Other	Units	457(o)	-	-	-	-	-	-	-
<i>Fees Previously Paid</i>	Unallocated (Universal Shelf)	N/A	N/A	Unallocated (Universal Shelf)	\$ 5,843,876	0.00013810	\$ 807.04	-	-	-
	-	-	-	-	-	-	-	-	-	-
Carry Forward Securities										
<i>Carry Forward Securities</i>	-	-	-	-	-	-	-	-	-	-
	Total Offering Amounts				\$ 5,843,876		\$ 807.04			
	Total Fees Previously Paid						-			
	Total Fee Offsets						-			
	Net Fee Due						\$ 807.04			

(1) The registrant previously registered securities having a proposed maximum aggregate offering price of \$50,000,000 on its Registration Statement on Form S-3, as amended (File No. 333-281578), which was declared effective by the Securities and Exchange Commission on September 9, 2024. As of the date hereof, a balance of \$29,219,381 of securities remains unsold under the Prior Registration Statement. In accordance with Rule 462(b) under the Securities Act, an additional number of securities having a proposed maximum offering price of \$5,843,876 is hereby registered, representing no more than 20% of the maximum aggregate offering price of securities available for issuance under the Prior Registration Statement.

(2) Represents only the additional number of securities being registered. Does not include the securities that the registrant previously registered on the Registration Statement on Form S-3, as amended (File No. 333-281578). Pursuant to Rule 416 under the Securities Act, there are also being registered an indeterminable number of additional securities as may be issued to prevent dilution resulting from share subdivisions, share dividends or similar transactions.

(3) The proposed maximum aggregate offering price per class of securities will be determined from time to time by the registrant in connection with, and at the time of, issuance by the registrant of the securities registered hereunder, and is not specified as to each class of security pursuant to Instruction 2.A.ii.b to Item 16(b) of Form S-3 under the Securities Act.

(4) the proposed maximum aggregate offering price was estimated solely for the purpose of calculating the amount of the registration fee in accordance with Rule 457(o) under the Securities Act. In no event will the aggregate offering price of all securities sold by the registrant from time to time pursuant to this Registration Statement exceed \$5,843,876.