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): July 10, 2026



Commission File Number	Exact Name of Registrant as Specified in its Charter, Principal Office Address and Telephone Number	State of Incorporation or Organization	I.R.S. Employer Identification No.
001-38646	**Dow Inc.** 2211 H.H. Dow Way, Midland, MI 48674 (989) 636-1000	Delaware	30-1128146

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ 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:

Registrant	Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Dow Inc.	Common Stock, par value $0.01 per share	DOW	New York Stock Exchange

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

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 13(a) of the Exchange Act. ☐

Section 8 - Other Events

Item 8.01 Other Events.

Dow Inc. (the "Company") is registering 5,410,000 shares (the "Shares") of its common stock, par value $0.01 per share, under the Company's registration statement on Form S-3 (File No. 333-288028) (the "Registration Statement"), to be issued pursuant to the base prospectus contained therein, as supplemented by a prospectus supplement, dated as of July 10, 2026, filed with the U.S. Securities and Exchange Commission on July 10, 2026 (the "Prospectus Supplement"). The Shares may become issued and outstanding upon the exercise, settlement or vesting of certain awards issued by the Company under the Dow Inc. 2019 Stock Incentive Plan to the extent not eligible for registration on Form S-8. In connection with the filing of the Prospectus Supplement, the Company is filing a legal opinion as Exhibit 5.1 to this Current Report on Form 8-K, which is incorporated by reference into the Registration Statement.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits. The exhibits listed on the Exhibit Index are incorporated herein by reference.

Exhibit No.	Exhibit Description
5.1	Opinion of Shandell S. Massey, Corporate Secretary and Assistant General Counsel, Dow Inc.
23.1	Consent of Shandell S. Massey (included in Exhibit 5.1)

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.

DOW INC.

Date: July 10, 2026

/s/ SHANDELL S. MASSEY
Shandell S. Massey
Corporate Secretary and Assistant General Counsel

Exhibit 5.1

OPINION OF COUNSEL

July 10, 2026

Dow Inc.
2211 H.H. Dow Way
Midland, Michigan 48674

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-3 (Registration No. 333-288028) (the "Registration Statement") filed by Dow Inc. (the "Company") with the U.S. Securities and Exchange Commission (the "Commission") on June 13, 2025 and the base prospectus, dated June 13, 2025, as supplemented by the prospectus supplement, dated July 10, 2026 (together, the "Prospectus"), filed with the Commission on July 10, 2026 pursuant to Rule 424(b) under the Securities Act of 1933, as amended (the "Securities Act"). The Prospectus relates to the registration of 5,410,000 shares of common stock, par value $0.01 per share, of the Company (the "Common Stock"), which are issuable pursuant to the Dow Inc. 2019 Stock Incentive Plan, as amended (the "Plan") to the extent not eligible for registration on Form S-8.

In rendering the opinions expressed below, I or a member of my staff have examined and relied upon: (a) the Amended and Restated Certificate of Incorporation of the Company and any and all amendments thereto; (b) the Amended and Restated Bylaws of the Company and any and all amendments thereto; (c) the Registration Statement on Form S-3; (d) certain resolutions of the Board of Directors of the Company; and (e) such other documents, corporate records and instruments as I have deemed necessary or appropriate to form a basis for the opinions hereinafter expressed.

In connection with this opinion, I have assumed the genuineness of all signatures on all documents examined by me and the authenticity of all documents submitted to me as originals and the conformity to the originals of all documents submitted to me as copies.

Based on the foregoing, and subject to the assumptions, limitations and qualifications herein set forth, it is my opinion that:

1. The Company is validly existing and in good standing under the laws of the State of Delaware; and
2. The Common Stock has been duly authorized for issuance and, when issued and delivered in accordance with the terms set forth in the Plan, will be validly issued, fully paid and nonassessable.

I do not express any opinion with respect to the law of any jurisdiction other than Delaware corporate law (including, to the extent applicable, the Delaware constitution and judicial decisions) and I do not express any opinion as to the effect of any other laws on the opinion herein stated. This opinion is given as of the date hereof. I assume no obligation to update or supplement this opinion to reflect any facts or circumstances which may hereafter occur or come to my attention or any changes in law which may hereafter occur.

I hereby consent to the filing of this opinion as an Exhibit 5.1 to the Company's Current Report on Form 8-K filed on July 10, 2026 and incorporated by reference into the Registration Statement, and to the reference to me under the caption "Legal Matters" in the Prospectus. In giving this consent, I do not hereby admit that I am in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ SHANDELL S. MASSEY
Shandell S. Massey
Corporate Secretary and Assistant General
Counsel, Dow Inc.