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

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934**

Date of Report: April 18, 2024
(Date of earliest event reported)

ATIF HOLDINGS LIMITED
(Exact name of registrant as specified in its charter)

British Virgin Islands
(State or other jurisdiction
of incorporation)

001-38876
(Commission File Number)

Not Applicable
(IRS Employer
Identification No.)

25391 Commercentre Dr., Ste 200, Lake Forest, CA 92630
(Address of principal executive offices, including zip code)

308-888-8888
(Registrant's telephone number, including area code)

Not Applicable
(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 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:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Ordinary Shares, \$0.001 par value	ATIF	Nasdaq Capital Market

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. ?

On April 18, 2024, ATIF Holdings Limited (the “Company”) entered into two securities purchase agreements (the “Purchase Agreements”) in a private placement (the “Private Placement”) of the Company’s newly issued ordinary shares, par value \$0.001 per ordinary share, with one (1) U.S. accredited investor, as defined under Rule 501 of Regulation D, and one (1) non-U.S. investor (individually, an “Investor” and collectively, the “Investors”), at the purchase price of \$1.23 per ordinary share. Each of the Purchase Agreements contained customary representations, warranties and covenants by the parties for offerings of similar sizes. The Company received gross proceeds in the amount of \$1,000,002.38 in connection with the Private Placement.

The Investors acknowledged and agreed that any resale of the shares issued in connection with this Private Placement is subject to resale restrictions pursuant to the Securities Exchange Act of 1934 and none of the shares purchased herein has been registered under the Securities Act of 1933, as amended.

Pursuant to the Purchase Agreements, the Company agreed that within a reasonable time after the Closing, the Company shall file a registration statement on Form S-3 (or other appropriate form if the Company is not then S-3 eligible) providing for the resale by the Investors of the purchased ordinary shares.

The foregoing description of the Purchase Agreement is a summary and is qualified in its entirety by reference to the Purchase Agreements filed herein as Exhibit 10.1 and Exhibit 10.2 to this Current Report on Form 8-K and incorporated by reference.

Item 3.02. Unregistered Sales of Equity Securities.

The information set forth in Item 1.01 of this Current Report on Form 8-K concerning the offer and sale of the Ordinary Shares to the Purchasers pursuant to the Purchase Agreements is incorporated herein by reference. The ordinary shares issued and sold under the Purchase Agreements as described in Item 1.01 were offered and sold by the Company in reliance on the exemption from registration under Section 4(a)(2) of the Securities Act. The Company relied on this exemption from registration for private placements based in part on the representations made by the U.S. Investors and non-U.S. Investors, including the representations with respect to the U.S. Investors’ status as accredited investors, other Investors’ status as non-U.S. investors and their investment intent.

Item 9.01. Financial Statements and Exhibits.

(d) *Exhibits.*

Exhibit No.	Description
10.1	The Securities Purchase Agreement, dated April 18, 2024
10.2	The Securities Purchase Agreement for U.S Investor, dated April 18, 2024
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURES

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.

ATIF HOLDINGS LIMITED

By: /s/ Jun Liu
Jun Liu
Chief Executive Officer and Chairman of the
Board

Date: April 23, 2024