

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

OMB APPROVAL

OMB Number: 3235-0058
Expires: March 31, 2022
Estimated
average burden
hours per
response. 2.50

FORM 12b-25

SEC FILE NUMBER
1-10113

NOTIFICATION OF LATE FILING

CUSIP NUMBER
00509L 802

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D
 Form N-CEN Form N-CSR

For Period Ended: December 31, 2021

- Transition Report on Form 10-K
 Transition Report on Form 20-F
 Transition Report on Form 11-K
 Transition Report on Form 10-Q

For the Transition Period Ended: _____

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I — REGISTRANT INFORMATION

Acura Pharmaceuticals, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

616 N. North Court

Address of Principal Executive Office (Street and Number)

Palatine, IL 60067

City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-CEN or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant's Annual Report on Form 10-K for the annual period ended December 31, 2021 could not be filed within the prescribed time period because of delays in the completion of management's evaluation of the Company's liquidity including the ability to meet day-to-day operation obligations. We expect to receive funding in the near term and proceed as quickly as possible with filing the Annual Report; however, no assurance can be given that the Company will be successful in filing the Annual Report prior to the expiration of the extension period. The Company assumes no duty to update the status of the review until the Annual Report is filed with the SEC.

