

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>NAVIOS MARITIME PARTNERS L.P.</b>		2 Issuer's employer identification number (EIN) <b>75-3257362</b>	
3 Name of contact for additional information <b>ERIFYLI TSIRONI</b>	4 Telephone No. of contact <b>+30-210-4595000</b>	5 Email address of contact <b>etsironi@navios.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2</b>		7 City, town, or post office, state, and ZIP code of contact <b>MONTE CARLO, MC 98000 MONACO</b>	
8 Date of action <b>6/12/2023</b>		9 Classification and description <b>COMMON UNITS</b>	
10 CUSIP number <b>Y82267102</b>	11 Serial number(s)	12 Ticker symbol <b>NMM</b>	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2023. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON MAY 12, 2023. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THUS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PROVIDED ON A PROTECTIVE BASIS ONLY.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THERE IS NO QUANTITATIVE EFFECT.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **N/A**

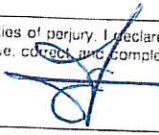
**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§ 301(c) and 316(a).


18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. A UNITHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION. UNIT HOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature ▶  Date ▶ 7/23/2024

Print your name ▶ ERIFYLI TSIRONI

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Title ▶	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JAMES BROWER</u>		<u>CHIEF FINANCIAL OFFICER</u>		<input type="checkbox"/>
	Firm's name ▶	Date		Firm's EIN ▶	
	<u>CBIZ MARKS PANETH, LLC</u>	<u>7/15/24</u>		<u>87-3707167</u>	
Firm's address ▶	Phone no.				
<u>685 THIRD AVENUE, NEW YORK, NY 10017</u>	<u>212-503-8800</u>				

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

**Report of Organizational Actions  
 Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>NAVIOS MARITIME PARTNERS L.P.</b>		2 Issuer's employer identification number (EIN) <b>75-3257382</b>	
3 Name of contact for additional information <b>ERIFYLI TSIRONI</b>	4 Telephone No. of contact <b>+30-210-4595000</b>	5 Email address of contact <b>etsironi@navios.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2</b>		7 City, town, or post office, state, and ZIP code of contact <b>MONTE CARLO, MC 98000 MONACO</b>	
8 Date of action <b>8/11/2023</b>	9 Classification and description <b>COMMON UNITS</b>		
10 CUSIP number <b>Y62267102</b>	11 Serial number(s)	12 Ticker symbol <b>NMM</b>	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2023. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON AUGUST 11, 2023. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THUS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PROVIDED ON A PROTECTIVE BASIS ONLY.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THERE IS NO QUANTITATIVE EFFECT.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **N/A**

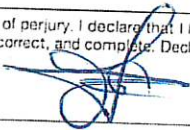
**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§ 301(c) and 316(a)

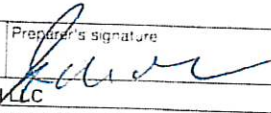
18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. A UNITHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION. UNIT HOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ▶  Date ▶ 7/23/2024

Print your name ▶ ERIFYLI TSIRONI Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JAMES BROWER</u>		<u>7/15/24</u>		<u>P00028749</u>
	Firm's name ▶ <u>CBIZ MARKS PANETH LLC</u>	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>	Firm's EIN ▶ <u>87-3707167</u>	Phone no. <u>212-503-8800</u>	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>NAVIOS MARITIME PARTNERS L.P.</b>		2 Issuer's employer identification number (EIN) <b>75-3257362</b>	
3 Name of contact for additional information <b>ERIFYLI TSIRONI</b>	4 Telephone No. of contact <b>+30-210-4896000</b>	5 Email address of contact <b>etsironi@navios.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2</b>		7 City, town, or post office, state, and ZIP code of contact <b>MONTE CARLO, MC 98000 MONACO</b>	
8 Date of action <b>11/13/2023</b>		9 Classification and description <b>COMMON UNITS</b>	
10 CUSIP number <b>Y62267102</b>	11 Serial number(s)	12 Ticker symbol <b>NMM</b>	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2023. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON NOVEMBER 13, 2023. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THIS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PROVIDED ON A PROTECTIVE BASIS ONLY.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THERE IS NO QUANTITATIVE EFFECT.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **N/A**

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§ 301(c) and 316(a).

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. A UNITHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION. UNIT HOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ 

Date ▶ 7/23/2024

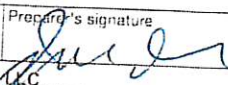
Print your name ▶ ERIFYLITSIRONI

**Paid Preparer Use Only**

Print/Type preparer's name

JAMES BROWER

Preparer's signature



Title ▶ CHIEF FINANCIAL OFFICER

Date

7/15/24

Check  if self-employed

PTIN

P00028749

Firm's EIN ▶

87-3707167

Phone no.

212-503-8800

Firm's address ▶ 685 THIRD AVENUE, NEW YORK, NY 10017

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>NAVIOS MARITIME PARTNERS L.P.</b>		2 Issuer's employer identification number (EIN) <b>75-3267362</b>	
3 Name of contact for additional information <b>ERIFYLI TSIRONI</b>	4 Telephone No. of contact <b>+30-210-4598000</b>	5 Email address of contact <b>etsironi@navios.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2</b>		7 City, town, or post office, state, and ZIP code of contact <b>MONTE CARLO, MC 98000 MONACO</b>	
8 Date of action <b>2/14/2024</b>		9 Classification and description <b>COMMON UNITS</b>	
10 CUSIP number <b>Y62267102</b>	11 Serial number(s)	12 Ticker symbol <b>NMM</b>	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2023. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON FEBRUARY 14, 2024. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THUS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PROVIDED ON A PROTECTIVE BASIS ONLY.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THERE IS NO QUANTITATIVE EFFECT.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **N/A**

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§ 301(c) and 316(a).

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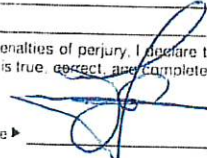
18 Can any resulting loss be recognized? ▶ NO

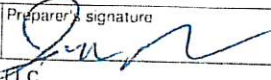
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. A UNITHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION. UNIT HOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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Sign Here  
Signature ▶  Date ▶ 7/23/2024

Paid Preparer Use Only	Print your name ▶ <u>ERIFYLI TSIRONI</u>	Title ▶ <u>CHIEF FINANCIAL OFFICER</u>			
	Print/Type preparer's name <u>JAMES BROWER</u>	Preparer's signature 	Date <u>7/15/24</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00028749</u>
	Firm's name ▶ <u>CBIZ MARKS PANETH LLC</u>	Firm's EIN ▶ <u>87-3707167</u>			
	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>	Phone no. <u>212-503-8800</u>			