

Part II Organizational Action (continued)

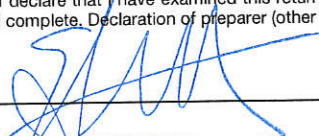
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a).

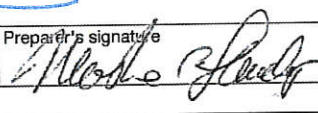
18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A UNITHOLDER MAY RECOGNIZE TAXABLE GAIN TO THE EXTENT, IF ANY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE UNITHOLDER'S ADJUSTED BASIS IN SUCH UNITS. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION 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 ▶ 03/01/2019
Print your name ▶ EFSTRATIOS DESYPRIS 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>MOSHE LANDY</u>		<u>02/28/2019</u>		<u>P00443857</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>		Firm's EIN ▶ <u>11-3518842</u>	Phone no. <u>212.503.8800</u>

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
NAVIOS MARITIME PARTNERS L.P.		75-3257362	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
STRATOS DESYPRIS	+30-210-4595000	SDESYPRIS@NAVIOS.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		MONTE CARLO, MC 98000 MONACO	
8 Date of action		9 Classification and description	
AUGUST 10, 2018		COMMON UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

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 CASH AND/OR NON-CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2018. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON AUGUST 10, 2018.

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 ▶ THE BASIS OF EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON AUGUST 10, 2018. COMMON UNITHOLDERS WHO RECEIVED THE AUGUST 10, 2018, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.02 PER UNIT.

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 ▶ THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2017. THE ISSUER ALSO HAD NO EARNINGS AND PROFITS FOR THE YEAR ENDED DECEMBER 31, 2018. ACCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY THE ISSUER TO HOLDERS OF COMMON UNITS DURING 2018 IS CONSIDERED A TAXABLE DIVIDEND. HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 100% OF 2018 DISTRIBUTIONS RECEIVED.


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? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A UNITHOLDER MAY RECOGNIZE TAXABLE GAIN TO THE EXTENT, IF ANY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE UNITHOLDER'S ADJUSTED BASIS IN SUCH UNITS. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION 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 ▶ 03/01/2019

Print your name ▶ EFSTRATIOS DESYPRIS Title ▶ CHIEF FINANCIAL OFFICER

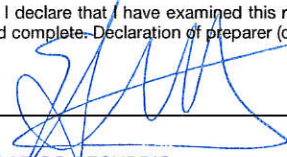
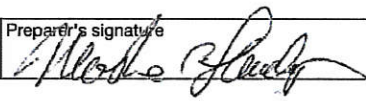
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>MOSHE LANDY</u>		<u>02/28/2019</u>		<u>P00443857</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's EIN ▶ <u>11-3518842</u>	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>	Phone no. <u>212.503.8800</u>	

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? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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	Signature ▶		Date ▶	<u>03/01/2019</u>
Paid Preparer Use Only	Print your name ▶	<u>EFSTRATOS DESYPRIS</u>	Title ▶	<u>CHIEF FINANCIAL OFFICER</u>
	Print/Type preparer's name	<u>MOSHE LANDY</u>	Preparer's signature	
	Firm's name ▶	<u>MARKS PANETH LLP</u>	Date	<u>02/28/2019</u>
	Firm's address ▶	<u>685 THIRD AVENUE, NEW YORK, NY 10017</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00443857</u>
			Firm's EIN ▶	<u>11-3518842</u>
			Phone no.	<u>212.503.8800</u>

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

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
NAVIOS MARITIME PARTNERS L.P.		75-3257362	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
STRATOS DESYPRIS	+30-210-4595000	SDESYPRIS@NAVIOS.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		MONTE CARLO, MC 98000 MONACO	
8 Date of action		9 Classification and description	
DECEMBER 3, 2018		COMMON UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

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 CASH AND/OR NON-CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2018. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON DECEMBER 3, 2018.

ON DECEMBER 3, 2018, THE ISSUER DISTRIBUTED 855,001 COMMON UNITS OF NAVIOS MARITIME CONTAINERS L.P. (NASDAQ: NMCI) TO HOLDERS OF THE ISSUER'S OUTSTANDING UNITS. ONE COMMON UNIT OF NMCI WAS DISTRIBUTED TO EACH HOLDER OF 200 UNITS OF THE ISSUER. NO FRACTIONAL UNITS OF NMCI WERE DISTRIBUTED IN THIS DISTRIBUTION. ANY UNITHOLDER WHO WOULD OTHERWISE HAVE BEEN ENTITLED TO RECEIVE A FRACTIONAL UNIT OF NMCI RECEIVED CASH IN LIEU THEREOF.

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 ▶ THE BASIS OF EACH COMMON UNIT OF THE ISSUER MUST BE REDUCED BY HALF OF ONE PERCENT (0.5%) OF THE FAIR MARKET VALUE OF AN NMCI COMMON UNIT AS OF THE DATE OF SUCH DISTRIBUTION.

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 ▶ THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2017. THE ISSUER ALSO HAD NO EARNINGS AND PROFITS FOR THE YEAR ENDED DECEMBER 31, 2018. ACCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY THE ISSUER TO HOLDERS OF COMMON UNITS DURING 2018 IS CONSIDERED A TAXABLE DIVIDEND. HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 100% OF 2018 DISTRIBUTIONS RECEIVED.

AS A NON-DIVIDEND DISTRIBUTION, THE DISTRIBUTION MADE ON DECEMBER 3, 2018, REDUCES THE BASIS OF EACH UNIT OF THE ISSUER BY THE FAIR MARKET VALUE OF SUCH DISTRIBUTION. AS THE DISTRIBUTION WAS EQUAL TO HALF OF ONE PERCENT (0.5%) OF A COMMON UNIT OF NMCI, THE BASIS OF EACH OF THE ISSUER'S UNITS MUST BE REDUCED BY AN AMOUNT EQUAL TO SUCH VALUE (I.E. HALF OF ONE PERCENT (0.5%) OF THE FAIR MARKET VALUE OF AN NMCI UNIT ON THE DATE OF DISTRIBUTION). THE ISSUER ESTIMATES THAT THE FAIR MARKET VALUE OF EACH NMCI COMMON UNIT ON THE DATE DISTRIBUTED WAS \$4.96.

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? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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	<u>MOSHE LANDY</u>		<u>02/28/2019</u>		<u>P00443857</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's EIN ▶ <u>11-3518842</u>		Phone no. <u>212.503.8800</u>	
	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>				