

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attachment, item 17.

Blank lines for listing applicable Internal Revenue Code sections.

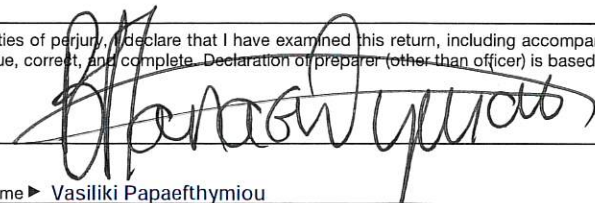
18 Can any resulting loss be recognized? ▶ See attachment, item 18.

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attachment, item 19.

Blank lines for providing other necessary information.

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 ▶ November 01, 2021
 Print your name ▶ Vasiliki Papaefthymiou Title ▶ Secretary

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Navios Maritime Acquisition Corp.
Attachment to Form 8937—Part II

Box 14

On August 25, 2021, Navios Maritime Acquisition Corp. ("NNA") entered into an Agreement and Plan of Merger (the "Merger Agreement") with Navios Maritime Partners L.P. ("Navios Partners") and Navios Partners' direct, wholly-owned subsidiary, Navios Acquisition Merger Sub, Inc. ("Merger Sub"). On October 15, 2021, pursuant to the Merger Agreement, Merger Sub merged with and into NNA, with NNA continuing as the surviving entity (the "Merger"). As a result of the Merger, NNA became a wholly-owned subsidiary of Navios Partners. Navios Partners is classified as a corporation for U.S. federal income tax purposes.

Pursuant to the terms and subject to the conditions set forth in the Merger Agreement, at the effective time of the Merger, each outstanding share of NNA common stock ("NNA Common Stock") that was held by a stockholder other than Navios Partners, NNA and their respective subsidiaries was cancelled and automatically converted into the right to receive 0.1275 of a common unit representing limited partnership interests in Navios Partners (the "Navios Partners Common Units").

Navios Partners and NNA intend that the Merger qualify as a "reorganization" within the meaning of Section 368(a)(1)(B) of the Code.

Box 15

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders.

Further discussion of the material U.S. federal income tax consequences of the Merger can be found under the heading "Material U.S. Federal Income Tax Consequences of the Merger" in the definitive proxy statement/prospectus filed with the Securities and Exchange Commission on September 24, 2021 (available at the following internet address: <https://www.sec.gov/Archives/edgar/data/1437260/000119312521280907/d234597d6k.htm>).

It is intended that, for U.S. federal income tax purposes, the Merger qualify as a "reorganization" within the meaning of Section 368(a) of the Code and that Section 367(a) of the Internal Revenue Code of 1986, as amended (the "Code") should not cause Navios Partners to be treated as other than a corporation with respect to any transfer of property thereto in connection with the Merger (other than, in certain circumstances, a transfer by a holder of NNA Common Stock that is a United States person and that holds 5% or more by vote or by value (within the meaning of Treasury Regulations Section 1.367(a)-3(b)(1)(i)) of Navios Partners immediately following the Merger). The following discussion assumes that the Merger is treated as a "reorganization" under Section 368(a)(1)(B) of the Code

A U.S. holder receiving Navios Partners Common Units in exchange for NNA Common Stock pursuant to the Merger should not recognize any gain or loss.

The basis in each Navios Partners Common Unit received in the Merger should generally be equal to the basis in the approximately 7.843 shares of NNA Common Stock exchanged for that share (1 share of NNA Common Stock per 0.1275 Navios Partners Common Units = ~7.843 shares of NNA Common Stock per Navios Partners Common Unit). Thus, the U.S. holder's aggregate tax basis in the Navios Partners Common Units received in the Merger should be equal to the U.S. holder's aggregate tax basis in the NNA Common Stock surrendered.

The U.S. holder's holding period for the Navios Partners Common Units received in the Merger should include the U.S. holder's holding period of the NNA Common Stock surrendered.

Where a U.S. holder acquired different blocks of NNA Common Stock at different times and at different prices, such U.S. holder's tax basis and holding period of such NNA Common Stock should be determined separately with reference to each block of NNA Common Stock.

Notwithstanding the above, even if the Merger is treated as a reorganization, the Merger may be taxable to U.S. Holders of NNA Common Stock who owned equity interests in NNA while NNA was a "passive foreign investment company" within the meaning of Section 1297 of the Code (a "PFIC") for U.S. federal income tax purposes. Although NNA does not believe it is currently a PFIC, NNA was a PFIC through the 2008-2010 taxable years. U.S. Holders of NNA Common Stock who believe they may have held equity interests of NNA while it was a PFIC are urged to consult with their own tax advisors regarding the consequences to them of the Merger.

Box 16

See Box 15 above.

Box 17

Code Sections 354(a), 358(a), 368(a), 367(a).

Box 18

No loss may be recognized by a shareholder as a result of the Merger.

Box 19

The tax consequences of the Merger are taken into account in the tax year of each former NNA shareholder that includes October 15, 2021 (e.g., 2021 for calendar year taxpayers).