## Form **8937**

(December 2017)
Department of the Treasury
Internal Revenue Service

#### Report of Organizational Actions Affecting Basis of Securities

➤ See separate instructions.

Part Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
NAVIOS MARITIME PART	NEBS L.P.			
3 Name of contact for ad	ditional information	4 Telephon	e No. of contact	75-3257362 5 Email address of contact
		•		C LINE Address of Contact
STRATOS DESYPRIS			+30-210-4595000	SDESYPRIS@NAVIOS.COM
6 Number and street (or F	P.O. box if mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
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Part II Organization	onal <b>Action</b> Attac	h additional	statements if needed. See	back of form for additional questions.
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FORM RELATES TO THE D	DISTRIBUTION PAID	ON FEBRUA	ARY 14, 2019.	
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Form 8937	(12-2017)	Page <b>2</b>
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THE REP	ORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMST.	ANCES.
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<b>19</b> Prov	vide any other information necessary to implement the adjustment, such as the reportable tax year $ ightharpoonup$	ICCUED DETERMINED ITO
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b	elief, it is true, correct, and complete/ Declaration of preparer (other than officer) is based on all information of which prep	arer has any knowledge.
Sign		
Here s	ignature ▶ Date ▶	0/18/2020
F		NANCIAL OFFICER
Paid	Print/Type preparer's name  Preparer's signature  Date	Check if PTIN
Prepar		self-employed P01773320
Use Or		Firm's EIN ▶ 11-3518842
Send Form	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017 \\ n 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Og	Phone no. 212-503-8800 den UT 84201-0054

#### **8937**

(December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

Part   Reporting	Issuer	oce separate matructi	ons.	
! Issuer's name				
			2 Issuer's employer Identific	pation number (EIN)
NAVIOS MARITIME PART	NERSLD			
3 Name of contact for ad	ditional information	4 Telephone No. of contact	75-3257362	2
	, , , , , ,	Telephone No. of contact	5 Email address of contact	
STRATOS DESYPRIS		. 64 646		
6 Number and street (or F	P.O. box if mail is not	+30-210-4595000 delivered to street address) of contact	SDESYPRIS@NAVIOS.COM	
,	1,00	delivered to street address) of contac	of 7 Olty, town, or post office, state,	and ZIP code of contact
7 AVENUE DE GRANDE B	RETAGNE OFFICE	1400		
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Preparer's signature

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

Paid

Use Only

Preparer JULIO JIMENEZ

Firm's name ► MARKS PANETH LLP

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

6-10-2020

P01773320

11-3518842

212-503-8800

Check if if self-employed

Firm's EIN ▶

Phone no.

# Form **8937** (December 2017)

(December 2017) Department of the Treasury Internal Revenue Bervice

#### Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

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NAVIOS MARITIME PARTI	VERS L.P.				
3 Name of contact for add	ditional information	4 Telephor	na No. of contact		75-3257362
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STRATOS DESYPRIS			+30-210-4595000		
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	Under penalties of perjury, I declare that I have examined this return, including accompanying belief, it is true, correct, and complete, Declaration of preparer (other than officer) is based on all		
Sign Here	Signature ►	Date > 6	14 2020
	Print your name ► EFSTRATIOS DESYPRIS	Title ► CHIEF FINA	ANCIAL OFFICER
5	Print/Type preparer's name Preparer's signature	Date	Chash D # PTIN

Preparer's signature

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

Check [] if self-employed

Firm's EIN ▶

Phone no.

P01773320

11-3518842

212-503-8800

6-10-2020

Print/Type preparer's name

Firm's name ► MARKS PANETH LLP

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

Preparer JULIO JIMENEZ

Paid

Use Only

# Form **893** (December 2017)

Department of the Treasury Internal Revenue Service

# Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer	The state of the s	
1 Issuer's name		
		2 Issuer's employer identification number (EIN)
NAVIOS MARITIME PARTNERS L.P.		
	4 Telephone No. of contact	75-3257362
	. The property of college.	5 Email address of contact
STRATOS DESYPRIS	. 20 240 Acarpan	
6 Number and street (or P.O. box if mall is not d	+30-210-4595000	SDESYPRIS@NAVIOS.COM
,	and the second desired of the transfer	7 City, town, or post office, state, and ZIP code of contact
7 AVENUE DE GRANDE BRETAGNE, OFFICE 1	189	WAS LIVER OF THE REAL PROPERTY.
8 Date of action	9 Classification and description	MONTE CARLO, MC 98000 MONACO
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Part II Organizational Action Attach	additional statements if needed Sec	back of form for additional questions.
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For Paperwork Reduction Act Notice, see the separate Instructions.

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		RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.	
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		Title CHIEF FIN	IANCIAL OFFICER
	Print	Out lane Preparer's signature Date	Check if PTIN
Paid		JULIO JIMENEZ	self-employed p01773320
Prep		Firm's name MARKS PANETH LLP	Firm's EIN ▶ 11-3518842
Use		Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017	Phone no. 212-503-8800
Send F	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogc	len, UT 84201-0054

## Form **8937**

(December 2017) Department of the Treasury Internal Revenue Sarvice

#### Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

Part I Reporting Is	suer			
1 issuer's name		All of the second limited by the best of the lead on the second limited by the second li	And the same of th	2 Issuer's employer Identification number (E(N)
NAVIOS MARITIME PARTNE	RS L.P.			75-3257362
<ol><li>Name of contact for addit</li></ol>		4 Telephon	e No. of contact	5 Email address of contact
STRATOS DESYPRIS			## N.I	
6 Number and street (or P.C	D. box if mail is not	delivered to s	+30-210-4595000	SDESYPRIS@NAVIOS.COM 7 City, town, or post office, state, and ZIP code of contact
•			m # + + + + + + + + + + + + + + + + + +	7 Only, towing or post office, state, and ZIP code of confact
7 AVENUE DE GRANDE BRE	ETAGNE, OFFICE			MONTE CARLO, MC 98000 MONACO
8 Date of action		9 Class	ification and description	
FEBRUARY 13, 2020		COMINO	N-UNITR	
	11 Serial number(s	3)	12 Ticker symbol	13 Account number(s)
Y62267102 Part II Organization	al Action Attac	h additional	NMM statements if seeded C	ee back of form for additional questions.
14 Describe the organization	nal action and, if a	policable, the	date of the action on the da	te against which shareholders' ownership is measured for
the action > THE ISSU	IER MADE CASH	AND/OR NO	I-CASH DISTRIBUTIONS 1	O ITS COMMON UNITHOLDERS DURING THE
CALENDAR YEAR ENDED D	<u>ECEMBER 31, 201</u>	19. ALL OF 1	HESE DISTRIBUTIONS A	RE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS
FORM RELATES TO THE DIS	STRIBUTION PAID	ON FEBRU	NY 13, 2020.	
<u> </u>	Andrews W. N. Communication .		AND THE RESERVE OF THE PARTY OF	
	Planta de la constanta de la c	1914 Maria Mar		
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Abit Mission registers of the species of Million and the species of the species o		p- 14/4-		
			All the state of t	
15 Describe the quantitative	e effect of the orga	nizationai act	on on the basis of the secu	rity in the hande of a U.S. texpayer as an adjustment per
share or as a percentage	a of old basis ▶ TH	<u>IE BASIS OF</u>	EACH COMMONUNITME	IST BE REDUCED BY 100% OF THE PER-UNIT
DISTRIBUTION RECEIVED D	N FEBRUARY 13.	2020, GOMN	ION UNITHOLDERS WHO	RECEIVED THE FEBRUARY 13, 2020 DISTRIBUTION
MUST REDUCE THE BASIS I	N EACH UNIT BY	\$0.3 PER UN	IT. ON MAY 21, 2019, THE	ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT.
THE THY BUSING METING TOL	OF EACH COMM	<u>ION UNIT DE</u>	PORTBED HEREIN ON A S	PLIT-ADJSUTED BASIS IS \$0,30,
Annual Control of the			, , , , , , , , , , , , , , , , , , ,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
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BILLY COMMUNICATION TO THE STATE OF THE STAT		74.44	7-20-1/th	
	8711150110000000000000000000000000000000		A CONTRACTOR OF THE PARTY OF TH	The second secon
16 Describe the calculation	of the change in b	asis and the	data that supports the calcu	lation, such as the market values of securities and the
valuation dates ► THE I	<u>ssuer had no a</u>	CCUMULAT	<u>ED EARNINGS AND PRO</u>	ITS AS OF DECEMBER 31, 2018, THE ISSUER ALSO
HAD NO EARNINGS AND PR	OFITS FOR THE	<u>(EAR ENDEI</u>	DECEMBER 31, 2019, A	CCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY
COMMON HAITO MILET DED	JP CUMIMUN UNII	S DURING 2	1019 IS CONSIDERED A TA	XABLE DIVIDEND. HOLDERS OF THE ISSUER'S UNT EQUAL TO 100% OF 2019 DISTRIBUTIONS
RECEIVED.	OUE THE BASIST	N IMEIN GO	WIND WUNITS BY AN AMU	DATEGRAL TO TOOM OF SOLD DISTRIBUTIONS
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	Principalista (1964) (1964) (1964) (1964) (1964) (1964) (1964) (1964) (1964)	····	17.1.14.11.	A STATE OF THE STA

Form 893	37 (12-2017)  Organizational Action (continue)			Page
M. Inches and A. Company				
17 Li	st the applicable Internal Revenue Code section	on(s) and subsection(s) upon which the	e tax treatment is based >	IRC §§301(c) AND 316(a).
				The second secon
-				
18 Ca	an any resulting loss be recognized?  THE I	REPORTED ORGANIZATIONAL ACT	TION SHOULD NOT RESU	LT IN RECOGNITION OF A
AXAB	LE LOSS TO ANY UNITHOLDER. UNITHOLI PORTED ORGANIZATIONAL ACTION WITH	DERS SHOULD CONSULT THEIR TA	X ADVISORS TO DETER	MINE THE TAX IMPACT OF
IIL IIL	TOTTED ONGANIZATIONAL ACTION WITH	TRESPECT TO THEIR INDIVIDUAL F	ACTS AND CIRCUMSTAT	VCES.
			***	
uotulin id				
	ovide any other information necessary to impl			
	GS AND PROFITS FOR EACH CALENDAR ES THE DATE OF DISTRIBUTION TO WHIC			
	, IF ANY, THAT THE BASIS REDUCTION DI			
	LDERS SHOULD CONSULT THEIR TAX AD I WITH RESPECT TO THEIR INDIVIDUAL FA		MPAGE OF THE REPORT	EDORGANIZATIONAL
-			CANAL THE CHARLES AND A STATE OF THE CANAL AND	
	Under penalties of perjury, I declare that I have ex			
Sign	belief, it is true, correct, and complete. Declaration	or preparer (other than officer) is based on	all information of which prepa	rer has any knowledge.
Here	Signature ▶		Date ►	6/16/2020
	Drint your name by EEST DATING DECYDDIG		Title ► CHIEF FIN	IANCIAL OFFICER
Paid	Print your name ► EFSTRATIOS DESYPRIS Print/Type preparer's name	Preparer's signature	Date (2-/20)	DTIM

Use Only

Firm's name ► MARKS PANETH LLP

Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017 Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Preparer's signature

Paid

Preparer JULIO JIMENEZ

Date 6-18-120

P01773320

11-3518842 212-503-8800

Check [] if self-employed

Firm's EIN ▶