

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name NAVIOS MARITIME PARTNERS L.P.		2 Issuer's employer identification number (EIN) 75-3257362	
3 Name of contact for additional information ERIFYLI TSIRONI	4 Telephone No. of contact +30-210-4595000	5 Email address of contact etsironi@navios.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		7 City, town, or post office, state, and ZIP code of contact MONTE CARLO, MC 98000 MONACO	
8 Date of action 5/12/2022		9 Classification and description COMMON UNITS	
10 CUSIP number Y62267102	11 Serial number(s)	12 Ticker symbol NMM	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, 2022. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON MAY 12, 2022. 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.

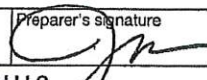
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 8/17/23

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>JOSEPH GIAMPAPA</u>		<u>8/11/23</u>		<u>P01073462</u>
Firm's name ▶	Firm's EIN ▶		Phone no.	
<u>CBIZ MARKS PANETH LLC</u>	<u>87-3707167</u>		<u>212-503-8800</u>	
Firm's address ▶				
<u>685 THIRD AVENUE, NEW YORK, NY 10017</u>				

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8 Date of action 8/12/2022	9 Classification and description COMMON UNITS		
10 CUSIP number Y62267102	11 Serial number(s)	12 Ticker symbol NMM	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, 2022. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON AUGUST 12, 2022. 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).

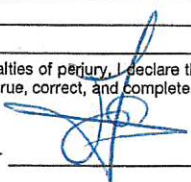
18 Can any resulting loss be recognized? ▶ NO

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.

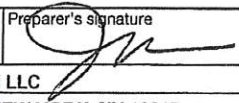
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Signature ▶  Date ▶ 8/17/23

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>JOSEPH GIAMPAPA</u>		<u>8/11/23</u>		<u>P01073462</u>
Firm's name ▶	Firm's EIN ▶		Phone no.	
<u>CBIZ MARKS PANETH LLC</u>	<u>87-3707167</u>		<u>212-503-8800</u>	
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6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		7 City, town, or post office, state, and ZIP code of contact MONTE CARLO, MC 98000 MONACO	
8 Date of action 11/10/2022		9 Classification and description COMMON UNITS	
10 CUSIP number Y62267102	11 Serial number(s)	12 Ticker symbol NVM	13 Account number(s)

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Part II Organizational Action (continued)

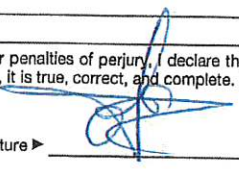
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§ 301(c) and 316(a).

18 Can any resulting loss be recognized? ▶ NO

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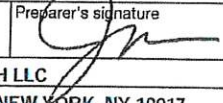
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Signature ▶ 

Date ▶ 8/17/23

Print your name ▶ ERIFYLI TSIRONI

Title ▶ CHIEF FINANCIAL OFFICER

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	<u>JOSEPH GIAMPAPA</u>		<u>8/11/23</u>		<u>P01073462</u>
	Firm's name ▶ <u>CBIZ MARKS PANETH LLC</u>	Firm's EIN ▶ <u>87-3707167</u>		Phone no. <u>212-503-8800</u>	
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8 Date of action 2/14/2023		9 Classification and description COMMON UNITS	
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Part II Organizational Action (continued)

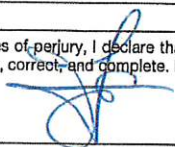
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	Firm's name ▶ <u>CBIZ MARKS PANETH LLC</u>	Firm's EIN ▶ <u>87-3707167</u>			
	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>	Phone no.	<u>212-503-8800</u>		