Form **8937**
(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

1 Issuer's name NAVIOS MARITIME MIDSTREAM PARTNERS L.P.	2 Issuer's employer identification number (EIN) 98-1201616
3 Name of contact for additional information ERIFILI 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 DECEMBER 27, 2018	9 Classification and description COMMON UNITS

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62134104		NAP	

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 A SPECIAL CASH DISTRIBUTION TO ITS LONE REMAINING UNITHOLDER DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2018. THIS DISTRIBUTION IS TREATED AS A NON-DIVIDEND DISTRIBUTION. THIS FORM RELATES TO THE THE DISTRIBUTION PAID ON DECEMBER 27, 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 UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON DECEMBER 27, 2018. THE UNITHOLDER THAT RECEIVED THE DECEMBER 27, 2018, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY $1.1899282 FOR 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, NO PART OF THE DISTRIBUTION MADE BY THE ISSUER TO ITS UNITHOLDER ON DECEMBER 27, 2018 IS CONSIDERED A TAXABLE DIVIDEND. THE UNITHOLDER MUST REDUCE THE BASIS IN ITS 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 THE UNITHOLDER. THE UNITHOLDER SHOULD CONSULT ITS TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO ITS 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. THE 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. THE UNITHOLDER SHOULD CONSULT ITS TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO ITS INDIVIDUAL FACTS AND CIRCUMSTANCES.

Sign Here

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.

Signature ▶ Date ▶ 03/01/2019

Print your name ▶ ERIFILI TSIRONI Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MOSHE LANDY		02/28/2019		P00443857
Firm's name ▶ MARKS PANETH LLP			Firm's EIN ▶	11-3518842
Firm's address ▶ 685 THIRD AVENUE, NEW YORK, NY 10017			Phone no.	212.503.8800

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