

## 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 ACQUISITION CORPORATION		98-0676318	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
LEONIDAS KORRES	+30-210-4595000	LKORRES@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		
MARCH 27, 2018	COMMON SHARES & SERIES C PREFERRED SHARES		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62159101		NNA	

### Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

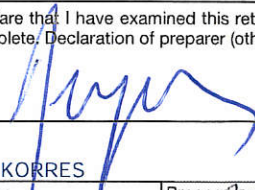
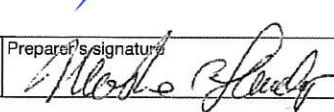
- 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON AND SERIES C PREFERRED SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2018. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON MARCH 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 THE SHARES MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2018. SHAREHOLDERS WHO RECEIVED THE MARCH 27, 2018 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.02 PER SHARE FOR SUCH DISTRIBUTION. ON NOVEMBER 14, 2018, THE ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT. THE TAX BASIS REDUCTION OF EACH SHARE DESCRIBED HEREIN ON A SPLIT-ADJUSTED BASIS IS \$0.30.
- 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 A DEFICIT IN ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2017. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2018. ACCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY THE ISSUER TO COMMON AND SERIES C PREFERRED SHAREHOLDERS DURING 2018 IS CONSIDERED A TAXABLE DIVIDEND. COMMON AND SERIES C PREFERRED SHAREHOLDERS MUST REDUCE THE BASIS IN THEIR SHARES 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 SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS 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 SHAREHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A SHAREHOLDER MAY RECOGNIZE TAXABLE GAIN TO THE EXTENT, IF ANY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE SHAREHOLDER'S ADJUSTED BASIS IN SUCH SHARES. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

<b>Sign Here</b>	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 ► <u>03/05/2019</u>		
<b>Paid Preparer Use Only</b>	Print your name ► <u>LEONIDAS KORRES</u>		Title ► <u>CHIEF FINANCIAL OFFICER</u>		
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>MOSHE LANDY</u>		<u>03/04/2019</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>



## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

### Part I Reporting Issuer

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
NAVIOS MARITIME ACQUISITION CORPORATION		98-0676318	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
LEONIDAS KORRES	+30-210-4595000	LKORRES@NAVIOS.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		MONTE CARLO, MC 98000 MONACO	
<b>8</b> Date of action		<b>9</b> Classification and description	
JUNE 27, 2018		COMMON SHARES & SERIES C PREFERRED SHARES	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
Y62159101		NNA	

### Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

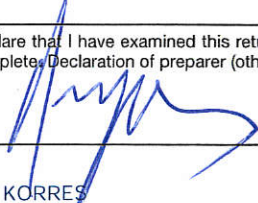

- 14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON AND SERIES C PREFERRED SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2018. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON JUNE 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 THE SHARES MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2018. SHAREHOLDERS WHO RECEIVED THE JUNE 27, 2018 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.02 PER SHARE FOR SUCH DISTRIBUTION. ON NOVEMBER 14, 2018, THE ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT. THE TAX BASIS REDUCTION OF EACH SHARE DESCRIBED HEREIN ON A SPLIT-ADJUSTED BASIS IS \$0.30.
- 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 A DEFICIT IN ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2017. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2018. ACCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY THE ISSUER TO COMMON AND SERIES C PREFERRED SHAREHOLDERS DURING 2018 IS CONSIDERED A TAXABLE DIVIDEND. COMMON AND SERIES C PREFERRED SHAREHOLDERS MUST REDUCE THE BASIS IN THEIR SHARES 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 SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS 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 SHAREHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A SHAREHOLDER MAY RECOGNIZE TAXABLE GAIN TO THE EXTENT, IF ANY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE SHAREHOLDER'S ADJUSTED BASIS IN SUCH SHARES. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

<b>Sign Here</b>	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 ► <u>03/05/2019</u>		
<b>Paid Preparer Use Only</b>	Print your name ► <u>LEONIDAS KORRES</u>		Title ► <u>CHIEF FINANCIAL OFFICER</u>		
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>MOSHE LANDY</u>		<u>03/04/2019</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>				

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



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► See separate instructions.

### Part I Reporting Issuer

1 Issuer's name  NAVIOS MARITIME ACQUISITION CORPORATION		2 Issuer's employer identification number (EIN)  98-0676318	
3 Name of contact for additional information  LEONIDAS KORRES	4 Telephone No. of contact  +30-210-4595000	5 Email address of contact  LKORRES@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  SEPTEMBER 27, 2018		9 Classification and description  COMMON SHARES & SERIES C PREFERRED SHARES	
10 CUSIP number  Y62159101	11 Serial number(s)  	12 Ticker symbol  NNA	13 Account number(s)  

### Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

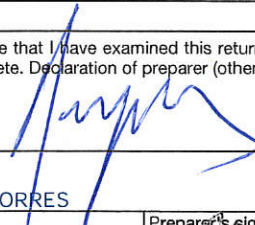
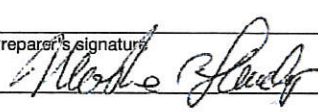
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- 15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► THE BASIS OF THE SHARES MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2018. SHAREHOLDERS WHO RECEIVED THE SEPTEMBER 27, 2018 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.02 PER SHARE FOR SUCH DISTRIBUTION. ON NOVEMBER 14, 2018, THE ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT. THE TAX BASIS REDUCTION OF EACH SHARE DESCRIBED HEREIN ON A SPLIT-ADJUSTED BASIS IS \$0.30.
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**Part II Organizational Action** (continued)

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<b>Paid Preparer Use Only</b>	Print your name ► <u>LEONIDAS KORRES</u>		Title ► <u>CHIEF FINANCIAL OFFICER</u>		
	Print/Type preparer's name <u>MOSHE LANDY</u>		Preparer's signature 		Date <u>03/04/2019</u>
	Firm's name ► <u>MARKS PANETH LLP</u>		Check <input type="checkbox"/> if self-employed		PTIN <u>P00443857</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>

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7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		MONTE CARLO, MC 98000 MONACO	
8 Date of action	9 Classification and description		
DECEMBER 5, 2018	COMMON SHARES & SERIES C PREFERRED SHARES		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62159101		NNA	

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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 AND SERIES C PREFERRED SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2018. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON DECEMBER 5, 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 THE SHARES MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2018. SHAREHOLDERS WHO RECEIVED THE DECEMBER 5, 2018 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.30 PER SHARE FOR SUCH DISTRIBUTION. THIS REFLECTS THE 1:15 REVERSE STOCK SPLIT EFFECTED BY THE ISSUER ON NOVEMBER 14, 2018.

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 A DEFICIT IN ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2017. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2018. ACCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY THE ISSUER TO COMMON AND SERIES C PREFERRED SHAREHOLDERS DURING 2018 IS CONSIDERED A TAXABLE DIVIDEND. COMMON AND SERIES C PREFERRED SHAREHOLDERS MUST REDUCE THE BASIS IN THEIR SHARES 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).

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**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 ► 03/05/2019

Print your name ► LEONIDAS KORRES

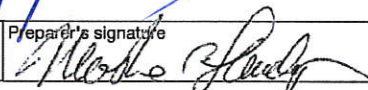
Title ► CHIEF FINANCIAL OFFICER

**Paid Preparer Use Only**

Print/Type preparer's name

MOSHE LANDY

Preparer's signature



Date

03/04/2019

Check ☐ if self-employed

PTIN

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

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