(December 2017)
Department of the Treasury
Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
NAVIOS MARITIME ACQUI	ISITION CORPORA	ΓΙΟΝ		98-0676318
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact
I FOND AC KORDEO				
LEONIDAS KORRES  6 Number and street (or F	2.O. box if mail is not	delivered to s	+30-210-4595000	T City, town, or post office, state, and ZIP code of contact
	TOT DON'T THAT TO THOU	delivered to t	or correct	7 City, town, or post office, state, and ZIP code of contact
7 AVENUE DE GRANDE BI	RETAGNE, OFFICE	11B2		MONTE CARLO, MC 98000 MONACO
8 Date of action		9 Class	sification and description	
MADOU 27, 2010				
MARCH 27, 2018  10 CUSIP number	11 Serial number(		N SHARES & SERIES C PREFER  12 Ticker symbol	RED SHARES  13 Account number(s)
	, r Gorial Hambor,	-,	The month symbol	Account number(s)
Y62159101			NNA	
Part II Organization	onal Action Attac	h additional	statements if needed. See ba	ck of form for additional questions.
14 Describe the organizate the action ► THE ISS	tional action and, if a	pplicable, the	date of the action or the date aga	inst which shareholders' ownership is measured for
DURING THE CALENDAR	VEAR ENDED DECE	MRED 31 20	DISTRIBUTIONS TO ITS COMM	ON AND SERIES C PREFERRED SHAREHOLDERS ONS ARE TREATED AS NON-DIVIDEND
				BUTIONS PAID ON MARCH 27, 2018.
				SETTING TAILS ON WINKOIT ET, 2010.
Record to the second se				
3 <del>-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-</del>	1 10 10 10 10 10 10 10 10 10 10 10 10 10			
2				
2				
15 Describe the quantitati	ive offect of the even	-itit		
share or as a percenta	ge of old basis ▶ ⊤∟	nizationai acti	on on the basis of the security in t	he hands of a U.S. taxpayer as an adjustment per ED BY 100% OF THE TOTAL DISTRIBUTIONS
RECEIVED DURING 2018.	SHAREHOLDERS V	VHO RECEIV	ED THE MARCH 27, 2018 DISTR	BUTION MUST REDUCE THE BASIS IN EACH
SHARE BY \$0.02 PER SHA	RE FOR SUCH DIST	RIBUTION.	ON NOVEMBER 14, 2018, THE IS	SSUER EFFECTED A 1:15 REVERSE STOCK SPLIT.
THE TAX BASIS REDUCTION	ON OF EACH SHAR	E DESCRIBE	D HEREIN ON A SPLIT-ADJUST	ED BASIS IS \$0.30.
( <del>)</del>				
Des			•	
3 <del>1                                    </del>				
			100000000000000000000000000000000000000	
16 Describe the calculation	n of the change in h	onic and the d	lata that augusta the calculation	such as the market values of securities and the
valuation dates ► THF	ISSUER HAD A DE	FICIT IN ACC	TIMILI ATED EARNINGS AND DE	ROFITS AS OF DECEMBER 31, 2017. THE
ISSUER ALSO INCURRED	A DEFICIT TO ITS E	ARNINGS AN	ND PROFITS DURING THE YEAR	ENDED DECEMBER 31, 2018. ACCORDINGLY,
NONE OF THE DISTRIBUTE	ONS MADE BY THE	ISSUER TO	COMMON AND SERIES C PREF	ERRED SHAREHOLDERS DURING 2018 IS
CONSIDERED A TAXABLE	DIVIDEND. COMMO	ON AND SER	IES C PREFERRED SHAREHOLI	DERS MUST REDUCE THE BASIS IN THEIR
SHARES BY AN AMOUNT E	EQUAL TO 100% OF	2018 DISTR	IBUTIONS RECEIVED.	
***				

Par	t II	Organizational Action (continued)	***************************************	
17		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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-	-			
TAXA	BLE	any resulting loss be recognized? ► THE REPORTED ORGANIZATION  LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONST  EPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR I	ULT THEIR TAX ADVISORS TO DE	ETERMINE THE TAX IMPACT
<u> </u>		2. O. N. E. O.	TVDIVIDUAL FACTS AND CINCON	ISTANCES.
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	707			
40	<b>-</b>			
19	HNG	de any other information necessary to implement the adjustment, such a SAND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMEN	as the reportable tax year ► THE IS	SUER DETERMINES ITS
INCL	JDE	THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A	A SHAREHOLDER MAY RECOGN!	IZE TAXABLE GAIN TO THE
EXTE	NT,	F ANY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEED	OS THE SHAREHOLDER'S AD JUS	STED BASIS IN SUCH SHARES
		LDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE		
		ITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCE		
0				
	U	nder penalties of perjury, I declare that I have examined this return, including according to the transfer of	ompanying schedules and statements,	and to the best of my knowledge and
o:		lief, it is true, correct, and complete, Declaration of preparer (other than officer) is t	based on all information of which prepare	er has any knowledge.
Sign Here		IMM	631	2612-10
Here	S	gnature •	Date ► 051	0512019
		int your name ▶ LEONIDAS KORRES	THE OTHER CON	ANCIAL OFFICES
De:-		Print/Type preparer's name Preparer's signaturis	/ / Date	ANCIAL OFFICER Cheek D # PTIN
Paid		1.110.11 31	(A)   -   -   -   -   -   -   -   -   -	Check if F111N self-employed P00443857
Prep Use				Firm's EIN ► 11-3518842
U36	UII	Firm's address > 685 THIRD AVENUE, NEW YORK, NY 10017		Phone no. 212.503.8800
Send	Forn	8937 (including accompanying statements) to: Department of the Treasi		

(December 2017)
Department of the Treasury
Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Reporting Issuer		
1 Issuer's name		2 Issuer's employer identification number (EIN)
NAVIOS MARITIME ACQUISITION CORPOR	RATION	98-0676318
3 Name of contact for additional information	n 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		7 City, town, or post office, state, and ZIP code of contact
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	sty, tem, a per smes, state, and an edge of contact
7 AVENUE DE GRANDE BRETAGNE, OFFIC	CE 11B2	MONTE CARLO, MC 98000 MONACO
8 Date of action	9 Classification and description	
JUNE 27, 2018	COMMON SHARES & SERIES C PRE	FFERRED SHARES
10 CUSIP number 11 Serial numb		13 Account number(s)
	*	0.00
Y62159101	NNA	
	tach additional statements if needed. Se	
		e against which shareholders' ownership is measured for
the action ► THE ISSUER MADE QUA	ARTERLY CASH DISTRIBUTIONS TO ITS CO	OMMON AND SERIES C PREFERRED SHAREHOLDERS
		BUTIONS ARE TREATED AS NON-DIVIDEND
DISTRIBUTIONS. THIS FORM RELATES TO	COMMON AND SERIES C PREFERRED DI	STRIBUTIONS PAID ON JUNE 27, 2018.
The state of the s		
	Value and the second	
15 Describe the quantitative effect of the o	rganizational action on the basis of the securit	ty 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 RE	DUCED BY 100% OF THE TOTAL DISTRIBUTIONS
		TRIBUTION MUST REDUCE THE BASIS IN EACH
SHARE BY \$0.02 PER SHARE FOR SUCH D	ISTRIBUTION. ON NOVEMBER 14, 2018, T	HE ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT.
THE TAX BASIS REDUCTION OF EACH SHA	ARE DESCRIBED HEREIN ON A SPLIT-ADJ	USTED BASIS IS \$0.30.
16 Describe the calculation of the change is	n basis and the data that supports the calcula	tion, such as the market values of securities and the
valuation dates ► THE ISSUER HAD A	DEFICIT IN ACCUMULATED EARNINGS AN	ID PROFITS AS OF DECEMBER 31, 2017. THE
ISSUER ALSO INCURRED A DEFICIT TO IT	S EARNINGS AND PROFITS DURING THE Y	/EAR ENDED DECEMBER 31, 2018. ACCORDINGLY,
		PREFERRED SHAREHOLDERS DURING 2018 IS
		HOLDERS MUST REDUCE THE BASIS IN THEIR
SHARES BY AN AMOUNT EQUAL TO 100%		THE BROWN THEIR
	The state of the s	
	The state of the s	
		W-900-12-12-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1

Par	III	Organizational Action (continued)	1 490
17	l ist the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶	IDC 88201(a) AND 240(c)
	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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40	O	THE DEPOSITE OF CAMPATIONAL ACTION OF THE DEPOSITE OF CAMPATIONAL ACTION OF THE DEPOSIT OF THE D	
		/ resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT	
		OSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETI	
OF IF	IE REP	ORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMST	ANCES.
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			The state of the s
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102020 G			
		any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSU	
		ND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SHARE	
		HE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A SHAREHOLDER MAY RECOGNIZE	
		NY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE SHAREHOLDER'S ADJUSTI	
		ERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORT	ED ORGANIZATIONAL
ACTIC	N WIT	H RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.	
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			## · · · · · · · · · · · · · · · · · ·
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	T		
	Unde	r penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and , it is true, correct, and complete; peclaration of preparer (other than officer) is based on all information of which preparer l	to the best of my knowledge and
Cian	201101	A A A A A	nas arry knowledge.
Sign Here		021	0610018
пеге	Signa	ture Date Date	03/2019
	COCCO 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10		
(i)	Print	your name ► LEONIDAS KORRES  Title ► CHIEF FINAN	ICIAL OFFICER
Paid			neck if PTIN
Prep		MOSHE LANDY / MOSHE LANDY 03/04/2019 sel	lf-employed P00443857
	Only		m's EIN ▶ 11-3518842
			one no. 212.503.8800
Send F	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden,	UT 84201-0054

(December 2017)
Department of the Treasury
Internal Revenue Service

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

► See separate instructions.

Part I Reporting I	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
NAVIOS MARITIME ACQUI				98-0676318
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact
				Manager and the second
LEONIDAS KORRES  6 Number and street (or P	O hav if mail is not	dalivarad to a	+30-210-4595000	LKORRES@NAVIOS.COM
U Mullipel alla street (of F	.O. DOX II Mail is not	delivered to s	areer address) of contact	7 City, town, or post office, state, and ZIP code of contact
7 AVENUE DE GRANDE BE	RETAGNE OFFICE	11R2		MONTE CARLO, MC 98000 MONACO
8 Date of action	KETAGIVE, OTTICE		ification and description	MONTE CAREO, MIC 98000 MONACO
SEPTEMBER 27, 2018		COMMOD	N SHARES & SERIES C PREFE	RRED SHARES
10 CUSIP number	11 Serial number(s	3)	12 Ticker symbol	13 Account number(s)
Y62159101			NNA	
				ack of form for additional questions.
				ainst which shareholders' ownership is measured for
DUDING THE CALENDAD	VEAR FAIRED DECE	MRED 21 20	DISTRIBUTIONS TO ITS COM	MON AND SERIES C PREFERRED SHAREHOLDERS
				TIONS ARE TREATED AS NON-DIVIDEND RIBUTIONS PAID ON SEPTEMBER 27, 2018.
DISTRIBUTIONS, THIS TO	RIVI RELATES TO C	OMMON AND	J SERIES C PREFERRED DISTI	RIBUTIONS PAID ON SEPTEMBER 21, 2018.
15 Describe the quantitati	ve effect of the organ	nizational acti	on on the basis of the security in	the hands of a U.S. taxpayer as an adjustment per
share or as a percenta	ge of old basis ▶ TH	IF BASIS OF	THE SHADES MILET BE DEDI	CED BY 100% OF THE TOTAL DISTRIBUTIONS
RECEIVED DURING 2018.	SHAREHOLDERS V	VHO RECEIV	ED THE SEPTEMBER 27, 2018	DISTRIBUTION MUST REDUCE THE BASIS IN EACH
				ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT.
			D HEREIN ON A SPLIT-ADJUS	
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16 Describe the calculation	n of the change in ba	asis and the c	lata that supports the calculation	, such as the market values of securities and the
				PROFITS AS OF DECEMBER 31, 2017. THE
				R ENDED DECEMBER 31, 2018. ACCORDINGLY,
				FERRED SHAREHOLDERS DURING 2018 IS
				LDERS MUST REDUCE THE BASIS IN THEIR
SHARES BY AN AMOUNT E	EQUAL TO 100% OF	2018 DISTR	IBUTIONS RECEIVED.	
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Form	8937	(12-2017)	
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Part	Organizational Action (continued)	
17 L	ist 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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TAXAB	Can any resulting loss be recognized?  THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESUBLE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO D	ETERMINE THE TAX IMPACT
OF THE	E REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUN	MSTANCES.
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19 P	rovide any other information necessary to implement the adjustment, such as the reportable tax year $ ightharpoonup$	SSUER DETERMINES ITS
	NGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SHA	
	DES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A SHAREHOLDER MAY RECOGN	
	T, IF ANY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE SHAREHOLDER'S ADJU	
	HOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPO	ORTED ORGANIZATIONAL
ACTION	N WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.	
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	The decree with the second of	
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer	and to the best of my knowledge and arer has any knowledge.
Sign	11 and 1	
Here	Signature ▶ Date ▶ Date	10512019
		NANCIAL OFFICER
Paid	Print/Type preparer's name Preparer's signature Date	Check if PTIN
Prepa		self-employed P00443857
Use C	Only 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 Fr	orm 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Occ	fon LIT 94201 OOE4

(December 2017)
Department of the Treasury
Internal Revenue Service

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

► See separate instructions.

Part I Reporting	ssuer				
1 Issuer's name				2 Issuer's employer identification number (EIN)	
NAVIOS MARITIME ACQUI	SITION CORPORAT	TION		98-0676318	
3 Name of contact for additional information 4 Telephone No. of contact			5 Email address of contact		
LEONIDAS KORRES			.20.210.4505000	L KODDES ANAVIOS COM	
6 Number and street (or P	.O. box if mail is not	delivered to s	+30-210-4595000 street address) of contact	T City, town, or post office, state, and ZIP code of contact	
839				South of the state	
7 AVENUE DE GRANDE BE	RETAGNE, OFFICE			MONTE CARLO, MC 98000 MONACO	
8 Date of action		9 Class	sification and description		
DECEMBER 5, 2018		COMMO	N SHARES & SERIES C PREFER	ODED CHADEC	
10 CUSIP number	11 Serial number(		12 Ticker symbol	13 Account number(s)	
Y62159101			NNA		
				ck of form for additional questions.  ainst which shareholders' ownership is measured for	
				ION AND SERIES C PREFERRED SHAREHOLDERS	
DURING THE CALENDAR	YEAR ENDED DECE	MBER 31, 20	018. ALL OF THESE DISTRIBUT	IONS ARE TREATED AS NON-DIVIDEND	
				IBUTIONS PAID ON DECEMBER 5, 2018.	
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New York Control of the Control of t					
15 Describe the quantitati	ive offect of the orga	nizational act	ion on the bosic of the accounts in	the hands of a LLC Assurance and a LLC	
share or as a percenta	ge of old basis ▶ TE	I BASIS OF	THE SHADES MILET BE DEDIC	the hands of a U.S. taxpayer as an adjustment per CED BY 100% OF THE TOTAL DISTRIBUTIONS	
				STRIBUTION MUST REDUCE THE BASIS IN EACH	
				ERSE STOCK SPLIT EFFECTED BY THE ISSUER	
ON NOVEMBER 14, 2018.					
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View.					
16 Describe the calculation	on of the change in h	agia and the	data that augusta the coloulation	and a the module value of	
				such as the market values of securities and the ROFITS AS OF DECEMBER 31, 2017. THE	
				R ENDED DECEMBER 31, 2018. ACCORDINGLY,	
				FERRED 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.					
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THE REAL PROPERTY.			
Part	Щ	Organizational Action (continued)	
<b>17</b> L	ist 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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		y resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RES DSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO D	
		ORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUIT	
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40 [	Den il ala	any other information processors to implement the adjustment are being as the rescribed to the PTITE I	COLLED DETERMINED ITS
		any other information necessary to implement the adjustment, such as the reportable tax year ► THE IS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SHA	
		HE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A SHAREHOLDER MAY RECOGN	
		NNY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE SHAREHOLDER'S ADJU	
		DERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPO	
		H RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.	DRIED ORGANIZATIONAL
ACTIO	14 0011	TRESPECT TO THEIR INDIVIDUAL PACTS AND CIRCUMSTANCES.	
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			00000
	Unde	er penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer	and to the best of my knowledge and arer has any knowledge.
Sign Here	Signa	ature ▶	10512019
	Print		NANCIAL OFFICER
Paid		Print/Type preparer's name / P/eparer's signature Date	Check if PTIN
Prep	arer	MOSHE LANDY / / Clarle / 103/04/2019	self-employed P00443857
Use		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 F	orm 89	337 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogo	ten LIT 84201-0054