

**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 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 MARCH 27, 2019	9 Classification and description COMMON 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.

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 SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2019. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON DISTRIBUTIONS PAID ON MARCH 27, 2019.**

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 2019. SHAREHOLDERS WHO RECEIVED THE MARCH 27, 2019 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.30 PER SHARE 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 A DEFICIT IN ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2018. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2019. ACCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY THE ISSUER TO COMMON SHAREHOLDERS DURING 2019 IS CONSIDERED A TAXABLE DIVIDEND. COMMON SHAREHOLDERS MUST REDUCE THE BASIS IN THEIR SHARES BY AN AMOUNT EQUAL TO 100% OF 2019 DISTRIBUTIONS RECEIVED.**

Part II Organizational Action (continued)

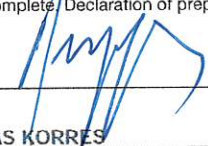
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC §§301(c) AND 316(a).

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.

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

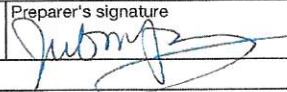
Signature ► 

Date ► 6/11/2020

Print your name ► LEONIDAS KORRES

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>JULIO JIMENEZ</u>		<u>6-10-2020</u>		<u>P01773320</u>
Firm's name ►	Firm's EIN ►		Phone no.	
<u>MARKS PANETH LLP</u>	<u>11-3518842</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 JUNE 27, 2019	9 Classification and description COMMON 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.

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 SHAREHOLDERS**

DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2019. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON DISTRIBUTIONS PAID ON JUNE 27, 2019.

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 2019. SHAREHOLDERS WHO RECEIVED THE JUNE 27, 2019 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.30 PER SHARE 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 A DEFICIT IN ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2018. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2019. ACCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY THE ISSUER TO COMMON SHAREHOLDERS DURING 2019 IS CONSIDERED A TAXABLE DIVIDEND. COMMON SHAREHOLDERS MUST REDUCE THE BASIS IN THEIR SHARES BY AN AMOUNT EQUAL TO 100% OF 2019 DISTRIBUTIONS RECEIVED.**

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8 Date of action OCTOBER 9, 2019	9 Classification and description COMMON 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 2019. SHAREHOLDERS WHO RECEIVED THE OCTOBER 9, 2019 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.30 PER SHARE FOR SUCH DISTRIBUTION.**

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Part II Organizational Action (continued)

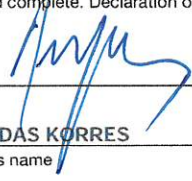
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a).

18 Can any resulting loss be recognized? ▶ 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.

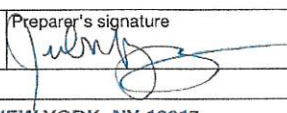
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is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

Sign Here

Signature ▶  Date ▶ 6/11/2020
Print your name ▶ LEONIDAS KORRES Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name <u>JULIO JIMENEZ</u>	Preparer's signature 	Date <u>6-10-2020</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01773320</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>				

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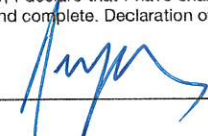
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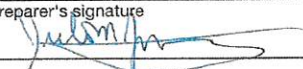
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JULIO JIMENEZ</u>		<u>6/10/2020</u>		<u>P01773320</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>		Firm's EIN ▶ <u>11-3518842</u>	Phone no. <u>212-503-8800</u>