

**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 STRATOS DESYPRIS	4 Telephone No. of contact +30-210-4596000	5 Email address of contact SDESYPRIS@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 FEBRUARY 14, 2019		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 CASH AND/OR NON-CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2019. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON FEBRUARY 14, 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 EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON FEBRUARY 14, 2019. COMMON UNITHOLDERS WHO RECEIVED THE FEBRUARY 14, 2019 DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.02 PER UNIT. ON MAY 21, 2019, THE ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT. THE TAX BASIS REDUCTION OF EACH COMMON UNIT 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 NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2018. THE ISSUER ALSO HAD NO EARNINGS AND PROFITS FOR THE YEAR ENDED DECEMBER 31, 2019. ACCORDINGLY, NONE OF THE DISTRIBUTIONS MADE BY THE ISSUER TO HOLDERS OF COMMON UNITS DURING 2019 IS CONSIDERED A TAXABLE DIVIDEND. HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 100% OF 2019 DISTRIBUTIONS RECEIVED.

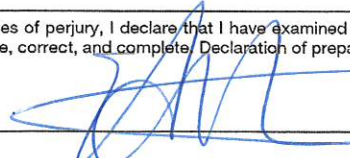
Part II Organizational Action (continued)

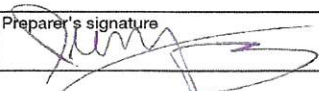
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a).

18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION 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 UNITHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A 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. UNITHOLDERS 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 ▶ 6/18/2020
 Print your name ▶ EFSTRATIOS DESYPRIS 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>6/18/2020</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>	

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) 75-3257382	
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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		5 Email address of contact SDESYPRIS@NAVIOS.COM	
8 Date of action MAY 14, 2019		7 City, town, or post office, state, and ZIP code of contact MONTE CARLO, MC 98000 MONACO	
		9 Classification and description COMMON UNITS	
10 CUSIP number Y82267102		11 Serial number(s) NMM	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 CASH AND/OR NON-CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2019. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON MAY 14, 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 EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON MAY 14, 2019. COMMON UNITHOLDERS WHO RECEIVED THE MAY 14, 2019, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.02 PER UNIT. ON MAY 21, 2019, THE ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT. THE TAX BASIS REDUCTION OF EACH COMMON UNIT DESCRIBED HEREIN ON A SPLIT-ADJUSTED BASIS IS \$0.30.**

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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 UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

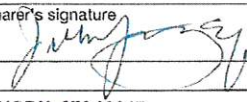
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is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

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Signature ▶  Date ▶ 6/12/2020

Print your name ▶ EFSTRATIOS DESYPRIS 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 ▶ <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**

▶ 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 STRATOS DESYPRIS	4 Telephone No. of contact +30-210-4595000	5 Email address of contact SDESYPRIS@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 AUGUST 09, 2019	9 Classification and description COMMON UNITS		
10 CUSIP number Y62267102	11 Serial number(s)	12 Ticker symbol NNM	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 CASH AND/OR NON-CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2019. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON AUGUST 9, 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 EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON AUGUST 9, 2019. COMMON UNITHOLDERS WHO RECEIVED THE AUGUST 9, 2019, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.3 PER UNIT. ON MAY 21, 2019, THE ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT. THE TAX BASIS REDUCTION OF EACH COMMON UNIT DESCRIBED HEREIN ON A SPLIT-ADJUSTED BASIS IS \$0.30.**

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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 §5301(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 UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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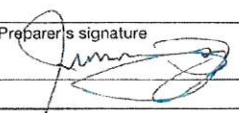
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Sign Here

Signature ▶  Date ▶ 6/17/2020

Print your name ▶ EFSTRATIOS DESYPRIS 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 NOVEMBER 14, 2019	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.

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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 EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON NOVEMBER 14, 2019. COMMON UNITHOLDERS WHO RECEIVED THE NOVEMBER 14, 2019 DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.3 PER UNIT. ON MAY 21, 2019, THE ISSUER EFFECTED A 1:15 REVERSE STOCK SPLIT. THE THE TAX BASIS REDUCTION OF EACH COMMON UNIT DESCRIBED HEREIN ON A SPLIT-ADJUSTED BASIS IS \$0.30.**

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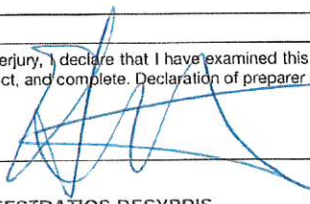
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18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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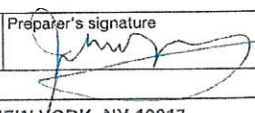
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Sign Here

Signature ▶  Date ▶ 6/18/2020

Print your name ▶ EFSTRATIOS DESYPRIS 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>	
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Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

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Part I Reporting Issuer

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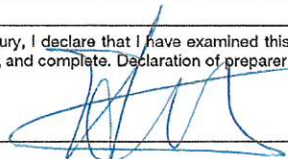
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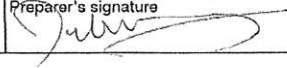
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Print/Type preparer's name <u>JULIO JIMENEZ</u>	Preparer's signature 	Date <u>6-18-2020</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01773320</u>
Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's EIN ▶ <u>11-3518842</u>		Phone no. <u>212-503-8800</u>	
Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>				