

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? ▶ NO

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. A UNITHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT 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 ▶ 23/06/2022
Print your name ▶ Erifyli Tsironi Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name <u>JULIO JIMENEZ</u>	Preparer's signature 	Date <u>6/23/22</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01773320</u>
	Firm's name ▶ <u>CBIZ MARKS PANETH LLC</u>	Firm's EIN ▶ <u>87-3707167</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		2 Issuer's employer identification number (EIN)	
NAVIOS MARITIME PARTNERS L.P.		75-3257362	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Erifyli Tsironi	+30-210-4595000	etsironi@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	
AUGUST 12, 2021		COMMON UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

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 UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2021. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON AUGUST 12, 2021. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THUS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PRESENTED ON A PROTECTIVE BASIS ONLY.

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 ▶ THERE IS NO QUANTITATIVE EFFECT.

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 ▶ NO CALCULATION IS APPLICABLE

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? ▶ NO

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	<u>JULIO JIMENEZ</u>		<u>6/23/22</u>		<u>P01773320</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's EIN ▶ <u>87-3707167</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 Erifyli 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 NOVEMBER 12, 2021	9 Classification and description COMMON UNITS		
10 CUSIP number Y62267102	11 Serial number(s)	12 Ticker symbol NMM	13 Account number(s)

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Part II Organizational Action (continued)

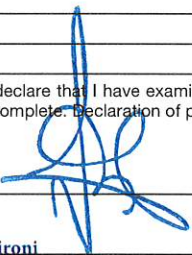
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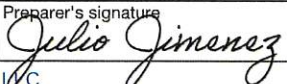
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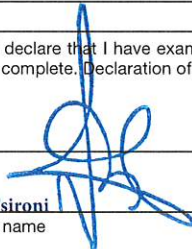
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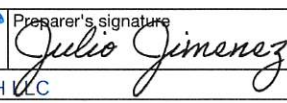
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