

## Report of Organizational Actions Affecting Basis of Securities

▶ 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		
01/07/2014		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, 2014. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON JANUARY 7, 2014.

**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 62.72% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. COMMON SHAREHOLDERS WHO RECEIVED THE JANUARY 7, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN SUCH SHARES BY \$0.031360 PER SHARE. SERIES C PREFERRED SHAREHOLDERS WHO RECEIVED THE JANUARY 7, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN SUCH SHARES BY \$240.719360 PER SHARE.

**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, 2013. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON SHARES AND SERIES C PREFERRED SHARES FOR THE YEAR ENDED DECEMBER 31, 2014, TOTALED 37.28% OF DISTRIBUTIONS MADE TO THE HOLDERS OF COMMON SHARES AND SERIES C PREFERRED SHARES FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S COMMON AND SERIES C PREFERRED SHARES MUST REDUCE THE BASIS IN THEIR COMMON AND SERIES C PREFERRED SHARES BY AN AMOUNT EQUAL TO 62.72% OF 2014 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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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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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 (I.E. 2014) THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. SHAREHOLDERS 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.

**Sign Here**

Signature ▶

Date ▶

MARCH 9, 2015

Print your name ▶ LEONIDAS KORRES

Title ▶ CHIEF FINANCIAL OFFICER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JOHN EVANS</u>		<u>3/3/2015</u>		<u>P00654384</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

## Report of Organizational Actions Affecting Basis of Securities

▶ 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	L KORRES@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	
04/08/2014		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, 2014. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON APRIL 8, 2014.

**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 62.72% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. COMMON SHAREHOLDERS WHO RECEIVED THE APRIL 8, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN SUCH SHARES BY \$0.031360 PER SHARE. SERIES C PREFERRED SHAREHOLDERS WHO RECEIVED THE APRIL 8, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN SUCH SHARES BY \$240.719360 PER SHARE.

**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, 2013. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON SHARES AND SERIES C PREFERRED SHARES FOR THE YEAR ENDED DECEMBER 31, 2014, TOTALED 37.28% OF DISTRIBUTIONS MADE TO THE HOLDERS OF COMMON SHARES AND SERIES C PREFERRED SHARES FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S COMMON AND SERIES C PREFERRED SHARES MUST REDUCE THE BASIS IN THEIR COMMON AND SERIES C PREFERRED SHARES BY AN AMOUNT EQUAL TO 62.72% OF 2014 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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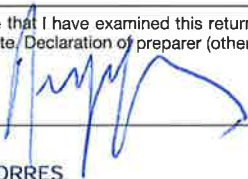
18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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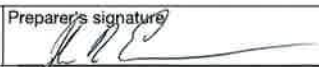
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SHAREHOLDER'S TAX YEAR (I.E. 2014) THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. SHAREHOLDERS 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.

Sign Here Signature ▶  Date ▶ MARCH 9, 2015

Print your name ▶ LEONIDAS KORRES Title ▶ CHIEF FINANCIAL OFFICER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JOHN EVANS</u>		<u>3/3/2015</u>		<u>P00654384</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>				

# Report of Organizational Actions Affecting Basis of Securities

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## Part I Reporting Issuer

<b>1</b> Issuer's name  NAVIOS MARITIME ACQUISITION CORPORATION		<b>2</b> Issuer's employer identification number (EIN)  98-0676318	
<b>3</b> Name of contact for additional information  LEONIDAS KORRES	<b>4</b> Telephone No. of contact  +30-210-4595000	<b>5</b> Email address of contact  LKORRES@NAVIOS.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		<b>7</b> City, town, or post office, state, and Zip code of contact  MONTE CARLO, MC 98000 MONACO	
<b>8</b> Date of action  07/03/2014		<b>9</b> Classification and description  COMMON SHARES & SERIES C PREFERRED SHARES	
<b>10</b> CUSIP number  Y62159101	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  NNA	<b>13</b> 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 AND SERIES C PREFERRED SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2014. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON JULY 3, 2014.
- 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 62.72% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. COMMON SHAREHOLDERS WHO RECEIVED THE JULY 3, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN SUCH SHARES BY \$0.031360 PER SHARE. SERIES C PREFERRED SHAREHOLDERS WHO RECEIVED THE JULY 3, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN SUCH SHARES BY \$240.719360 PER SHARE.
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**Part II Organizational Action** (continued)

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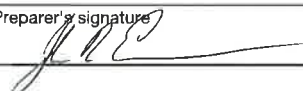
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Signature ▶  Date ▶ MARCH 3, 2015

Print your name ▶ LEONIDAS KORRES Title ▶ CHIEF FINANCIAL OFFICER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JOHN EVANS</u>		<u>3/3/2015</u>		<u>P00654384</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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**Part I Reporting Issuer**

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7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		MONTE CARLO, MC 98000 MONACO	
<b>8</b> Date of action		<b>9</b> Classification and description	
10/02/2014		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	

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**Part II Organizational Action** (continued)

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Signature ►  Date ► MARCH 9, 2015

Print your name ► LEONIDAS KORRES Title ► CHIEF FINANCIAL OFFICER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JOHN EVANS</u>		<u>3/5/2015</u>		<u>P00654384</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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