

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

## 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 03/14/2017		<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, 2017. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON MARCH 14, 2017.

**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 100.00% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2017. SHAREHOLDERS WHO RECEIVED THE MARCH 14, 2017, DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.05 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, 2016. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2017. ACCORDINGLY, NO EARNINGS AND PROFITS ARE ALLOCABLE TO COMMON AND SERIES C PREFERRED SHARES FOR THE YEAR ENDED DECEMBER 31, 2017, AND ALL DISTRIBUTIONS DURING 2017 ARE CONSIDERED A RETURN OF CAPITAL OR CAPITAL GAIN TO THE SHAREHOLDERS.

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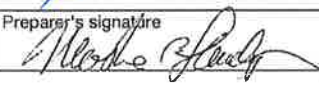
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature ▶  Date ▶ 03/28/2018

Print your name ▶ LEONIDAS KORRES Title ▶ CHIEF FINANCIAL OFFICER

**Paid Preparer Use Only**

Print/Type preparer's name <u>MOSHE LANDY</u>	Preparer's signature 	Date <u>03/27/2018</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00443857</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

▶ 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	
06/14/2017		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, 2017. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON JUNE 14, 2017.

**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 100.00% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2017. SHAREHOLDERS WHO RECEIVED THE JUNE 14, 2017, DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.05 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, 2016. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2017. ACCORDINGLY, NO EARNINGS AND PROFITS ARE ALLOCABLE TO COMMON AND SERIES C PREFERRED SHARES FOR THE YEAR ENDED DECEMBER 31, 2017, AND ALL DISTRIBUTIONS DURING 2017 ARE CONSIDERED A RETURN OF CAPITAL OR CAPITAL GAIN TO THE SHAREHOLDERS.

**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).

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

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.

Multiple horizontal lines for providing information regarding loss recognition.

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

Multiple horizontal lines for providing other necessary information.

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 ▶ 3/28/2018

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>MOSHE LANDY</u>		<u>03/27/2018</u>		<u>P00443857</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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**Part I Reporting Issuer**

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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  09/14/2017		9 Classification and description  COMMON SHARES & SERIES C PREFERRED 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 AND SERIES C PREFERRED SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2017. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON AND SERIES C PREFERRED DISTRIBUTIONS PAID ON SEPTEMBER 14, 2017.

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 100.00% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2017. SHAREHOLDERS WHO RECEIVED THE SEPTEMBER 14, 2017, DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.05 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, 2016. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2017. ACCORDINGLY, NO EARNINGS AND PROFITS ARE ALLOCABLE TO COMMON AND SERIES C PREFERRED SHARES FOR THE YEAR ENDED DECEMBER 31, 2017, AND ALL DISTRIBUTIONS DURING 2017 ARE CONSIDERED A RETURN OF CAPITAL OR CAPITAL GAIN TO THE SHAREHOLDERS.

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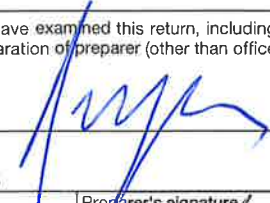
18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS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

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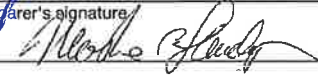
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**Sign Here** Signature ▶  Date ▶ 03/28/2018

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
	MOSHE LANDY		03/27/2018		P00443857
	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	

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LEONIDAS KORRES	+30-210-4595000	LKORRES@NAVIOS.COM	
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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	
12/12/2017		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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**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 100.00% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2017. SHAREHOLDERS WHO RECEIVED THE DECEMBER 12, 2017, DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.05 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, 2016. THE ISSUER ALSO INCURRED A DEFICIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2017. ACCORDINGLY, NO EARNINGS AND PROFITS ARE ALLOCABLE TO COMMON AND SERIES C PREFERRED SHARES FOR THE YEAR ENDED DECEMBER 31, 2017, AND ALL DISTRIBUTIONS DURING 2017 ARE CONSIDERED A RETURN OF CAPITAL OR CAPITAL GAIN TO THE SHAREHOLDERS.

**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).

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

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.

Multiple horizontal lines for providing details regarding the recognition of resulting losses.

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

Multiple horizontal lines for providing other necessary information for the adjustment.

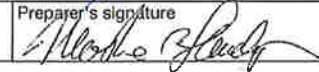
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 03/28/2018

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
MOSHE LANDY		03/27/2018		P00443857
Firm's name ▶	Firm's EIN ▶		Firm's address ▶	
MARKS PANETH LLP	11-3518842		685 THIRD AVENUE, NEW YORK, NY 10017	
Firm's address ▶	Phone no.			
685 THIRD AVENUE, NEW YORK, NY 10017	212.503.8800			