

## 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 MIDSTREAM PARTNERS L.P.		98-1201616	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
ERIFILI TSIRONI	+30-210-4595000	ETSIRONI@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	
02/14/2017		COMMON UNITS	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
Y62134104		NAP	

**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, 2017. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON FEBRUARY 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 EACH COMMON UNIT MUST BE REDUCED BY 88.21% OF THE PER-UNIT DISTRIBUTION RECEIVED ON FEBRUARY 14, 2017. COMMON UNITHOLDERS WHO RECEIVED THE FEBRUARY 14, 2017, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.372669 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 NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2016. THE ISSUER'S EARNINGS AND PROFITS FOR THE YEAR ENDED DECEMBER 31, 2017, TOTALED 11.79% OF CASH DISTRIBUTIONS PAID DURING SUCH YEAR. ACCORDINGLY, 88.21% OF THE FEBRUARY 14, 2017, DISTRIBUTION REPRESENTS A RETURN OF CAPITAL OR CAPITAL GAIN TO THE UNITHOLDERS.

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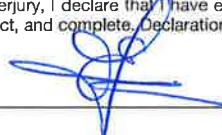
18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND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

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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. 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.

Sign Here  
Signature ▶  Date ▶ 3/28/2018

Print your name ▶ ERIFILI TSIRONI 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>MOSHE LANDY</u>		<u>03/27/2018</u>		<u>P00443857</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 <b>NAVIOS MARITIME MIDSTREAM PARTNERS L.P.</b>		2 Issuer's employer identification number (EIN) 98-1201616	
3 Name of contact for additional information <b>ERIFILI TSIRONI</b>	4 Telephone No. of contact <b>+30-210-4595000</b>	5 Email address of contact <b>ETSIRONI@NAVIOS.COM</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2</b>		7 City, town, or post office, state, and ZIP code of contact <b>MONTE CARLO, MC 98000 MONACO</b>	
8 Date of action <b>05/11/2017</b>	9 Classification and description <b>COMMON UNITS</b>		
10 CUSIP number <b>Y62134104</b>	11 Serial number(s)	12 Ticker symbol <b>NAP</b>	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 UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2017. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON MAY 11, 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 EACH COMMON UNIT MUST BE REDUCED BY 88.21% OF THE PER-UNIT DISTRIBUTION RECEIVED ON MAY 11, 2017. COMMON UNITHOLDERS WHO RECEIVED THE MAY 11, 2017, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.372669 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).

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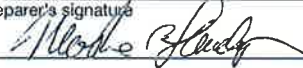
Sign Here

Signature ▶ 

Date ▶ 03/28/2018

Print your name ▶ ERIFILI TSIRONI

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>MOSHE LANDY</u>		<u>03/27/2018</u>		<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>	
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**Part II Organizational Action** (continued)

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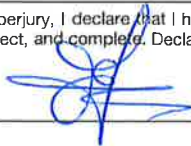
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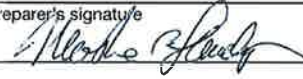
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	MOSHE LANDY		03/27/2018		P00443857
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