

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

<b>Part I Reporting Issuer</b>			
1 Issuer's name  CAPITAL PRODUCT PARTNERS L.P.		2 Issuer's employer identification number (EIN)  98-0525705	
3 Name of contact for additional information  IOANNIS LOUKISSAS	4 Telephone No. of contact  +30-210-4584950	5 Email address of contact  I.LOUKISSAS@CAPITALMARITIME.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  3, IASONOS STREET		7 City, town, or post office, state, and ZIP code of contact  PIRAEUS, GREECE 18537	
8 Date of action  02/10/2017 AND 02/15/2017		9 Classification and description  PREFERRED AND COMMON UNITS	
10 CUSIP number  Y11082107	11 Serial number(s)	12 Ticker symbol  CPLP	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 BOTH ITS PREFERRED AND COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2017. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON FEBRUARY 10, 2017 AND FEBRUARY 15, 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 BOTH PREFERRED AND COMMON UNITS MUST BE REDUCED BY 67.34% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2017. PREFERRED STOCKHOLDERS WHO RECEIVED THE FEBRUARY 10, 2017 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1439 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE FEBRUARY 15, 2017 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.0539 PER UNIT.

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, 2017. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO BOTH PREFERRED AND COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2017, TOALED 32.66% OF DISTRIBUTIONS MADE TO HOLDERS OF PREFERRED AND COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S PREFERRED AND COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 67.34% OF 2017 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 STOCKHOLDER. STOCKHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS 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 STOCKHOLDER'S TAX YEAR (I.E., 2017) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. STOCKHOLDERS 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 ▶ 1-31-18

Print your name ▶ G. Kalogiridis

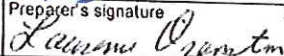
Title ▶ CEO

**Paid Preparer Use Only**

Print/Type preparer's name

LAWRENCE ORENSTEIN

Preparer's signature



Date

1-31-18

Check  if self-employed

PTIN  
P01329622

Firm's name ▶ DELOITTE TAX LLP

Firm's EIN ▶ 86-1065772

Firm's address ▶ 30 ROCKEFELLER PLAZA NEW YORK NY 10112-0015

Phone no. 212-492-4000

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  CAPITAL PRODUCT PARTNERS L.P.		<b>2</b> Issuer's employer identification number (EIN)  98-0525705	
<b>3</b> Name of contact for additional information  IOANNIS LOUKISSAS	<b>4</b> Telephone No. of contact  +30-210-4584950	<b>5</b> Email address of contact  I.LOUKISSAS@CAPITALMARITIME.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  3, IASONOS STREET		<b>7</b> City, town, or post office, state, and ZIP code of contact  PIRAEUS, GREECE 18537	
<b>8</b> Date of action  05/10/2017 AND 05/12/2017		<b>9</b> Classification and description  PREFERRED AND COMMON UNITS	
<b>10</b> CUSIP number  Y11082107	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  CPLP	<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 BOTH ITS PREFERRED AND COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2017. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON MAY 10, 2017 AND MAY 12, 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 BOTH PREFERRED AND COMMON UNITS MUST BE REDUCED BY 67.34% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2017. PREFERRED STOCKHOLDERS WHO RECEIVED THE MAY 10, 2017 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1439 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE MAY 12, 2017 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.0539 PER UNIT.

**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, 2017. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO BOTH PREFERRED AND COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2017, TOTALED 32.66% OF DISTRIBUTIONS MADE TO HOLDERS OF PREFERRED AND COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S PREFERRED AND COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 67.34% OF 2017 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 STOCKHOLDER. STOCKHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS 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 STOCKHOLDER'S TAX YEAR (I.E., 2017) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. STOCKHOLDERS 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 ▶ 1-31-18

Print your name ▶ G. Kalogirou

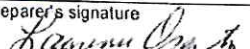
Title ▶ CEO

**Paid Preparer Use Only**

Print/Type preparer's name

LAWRENCE ORENSTEIN

Preparer's signature



Date

1-31-18

Check  if self-employed

PTIN

P01329622

Firm's name ▶ DELOITTE TAX LLP

Firm's EIN ▶ 86-1065772

Firm's address ▶ 30 ROCKEFELLER PLAZA NEW YORK NY 10112-0015

Phone no. 212-492-4000

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

OMB No. 1545-0123

▶ See separate instructions.

### Part I Reporting Issuer

<b>1 Issuer's name</b>		<b>2 Issuer's employer identification number (EIN)</b>	
CAPITAL PRODUCT PARTNERS L.P.		98-0525705	
<b>3 Name of contact for additional information</b>	<b>4 Telephone No. of contact</b>	<b>5 Email address of contact</b>	
IOANNIS LOUKISSAS	+30-210-4584950	I.LOUKISSAS@CAPITALMARITIME.COM	
<b>6 Number and street (or P.O. box if mail is not delivered to street address) of contact</b>		<b>7 City, town, or post office, state, and ZIP code of contact</b>	
3, IASONOS STREET		PIRAEUS, GREECE 18537	
<b>8 Date of action</b>		<b>9 Classification and description</b>	
08/10/2017 AND 08/11/2017		PREFERRED AND COMMON UNITS	
<b>10 CUSIP number</b>	<b>11 Serial number(s)</b>	<b>12 Ticker symbol</b>	<b>13 Account number(s)</b>
Y11082107		CPLP	

### 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 BOTH ITS PREFERRED AND COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2017. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON AUGUST 10, 2017 AND AUGUST 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 BOTH PREFERRED AND COMMON UNITS MUST BE REDUCED BY 67.34% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2017. PREFERRED STOCKHOLDERS WHO RECEIVED THE AUGUST 10, 2017 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1439 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE AUGUST 11, 2017 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.0539 PER UNIT.

**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, 2017. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO BOTH PREFERRED AND COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2017, TOALED 32.66% OF DISTRIBUTIONS MADE TO HOLDERS OF PREFERRED AND COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S PREFERRED AND COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 67.34% OF 2017 DISTRIBUTIONS RECEIVED.

For Paperwork Reduction Act Notice, see the separate instructions.

**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 STOCKHOLDER. STOCKHOLDERS 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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Sign Here

Signature ▶ [Handwritten Signature] Date ▶ \_\_\_\_\_

Print your name ▶ G. Kalogirou Title ▶ CEO

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
LAWRENCE ORENSTEIN	<u>[Handwritten Signature]</u>	1-31-18		P01329622
Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772		Phone no. 212-492-4000	
Firm's address ▶ 30 ROCKEFELLER PLAZA NEW YORK NY 10112-0015				

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**Report of Organizational Actions  
 Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

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8 Date of action  11/10/2017 AND 11/13/2017		9 Classification and description  PREFERRED AND COMMON UNITS	
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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 BOTH PREFERRED AND COMMON UNITS MUST BE REDUCED BY 67.34% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2017. PREFERRED STOCKHOLDERS WHO RECEIVED THE NOVEMBER 10, 2017 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1439 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE NOVEMBER 13, 2017 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.0539 PER UNIT.

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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, 2017. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO BOTH PREFERRED AND COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2017, TOTALED 32.66% OF DISTRIBUTIONS MADE TO HOLDERS OF PREFERRED AND COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S PREFERRED AND COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 67.34% OF 2017 DISTRIBUTIONS RECEIVED.

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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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18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY STOCKHOLDER. STOCKHOLDERS 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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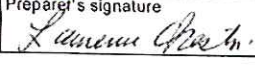
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 1-31-18

Print your name ▶ G. Orenstein Title ▶ CEO

**Paid Preparer Use Only**

Print/Type preparer's name <b>LAWRENCE ORENSTEIN</b>	Preparer's signature 	Date <u>1-31-18</u>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01329622</b>
Firm's name ▶ <b>DELOITTE TAX LLP</b>			Firm's EIN ▶ <b>86-1065772</b>	
Firm's address ▶ <b>30 ROCKEFELLER PLAZA NEW YORK NY 10112-0015</b>			Phone no. <b>212-492-4000</b>	

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