

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)

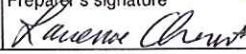
18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY STOCKHOLDER. STOCKHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS 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., 2014) 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 ▶ 6-2-2015
Print your name ▶ PETROS CHRISTODOULOU Title ▶ CEO & CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LAWRENCE ORENSTEIN		5-26-15		P01329622
	Firm's name ▶ DELOITTE TAX LLP	Firm's address ▶ 1633 BROADWAY, NEW YORK, NY 10019-6754		Firm's EIN ▶	86-1065772
				Phone no.	212-492-3600

**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)	
CAPITAL PRODUCT PARTNERS L.P.		98-0525705	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
IOANNIS LOUKISSAS	+30-210-4584950	I.LOUKISSAS@CAPITALMARITIME.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	
3, IASONOS STREET		PIRAEUS, GREECE 18537	
8 Date of action		9 Classification and description	
05/09/2014 AND 05/15/2014		PREFERRED AND COMMON UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
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, 2014. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON MAY 9, 2014 AND MAY 15, 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 BOTH PREFERRED AND COMMON UNITS MUST BE REDUCED BY 76.63% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. PREFERRED STOCKHOLDERS WHO RECEIVED THE MAY 9, 2014 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1638 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE MAY 15, 2014 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1782 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, 2013. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO BOTH PREFERRED AND COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2014, TOTALLED 23.37% 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 76.63% OF 2014 DISTRIBUTIONS RECEIVED.**

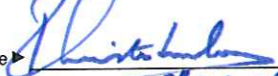
Part II Organizational Action (continued)

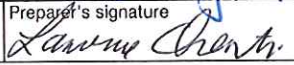
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a)

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., 2014) 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.

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Sign Here
Signature ▶  Date ▶ 6-2-2015
Print your name ▶ Peter Christodoulou Title ▶ COO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LAWRENCE ORENSTEIN		5-26-15		P01329622
	Firm's name ▶ DELOITTE TAX LLP	Firm's address ▶ 1633 BROADWAY, NEW YORK, NY 10019-6754		Firm's EIN ▶	86-1065772
				Phone no.	212-492-3600

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)	
CAPITAL PRODUCT PARTNERS L.P.		98-0525705	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
IOANNIS LOUKISSAS	+30-210-4584950	I.LOUKISSAS@CAPITALMARITIME.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	
3, IASONOS STREET		PIRAEUS, GREECE 18537	
8 Date of action		9 Classification and description	
08/08/2014 AND 08/15/2014		PREFERRED AND COMMON UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
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, 2014. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON AUGUST 8, 2014 AND AUGUST 15, 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 BOTH PREFERRED AND COMMON UNITS MUST BE REDUCED BY 76.63% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. PREFERRED STOCKHOLDERS WHO RECEIVED THE AUGUST 8, 2014 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1638 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE AUGUST 15, 2014 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1782 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, 2013. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO BOTH PREFERRED AND COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2014, TOTALLED 23.37% 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 76.63% OF 2014 DISTRIBUTIONS RECEIVED.**

Part II Organizational Action (continued)

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Signature ▶ [Signature] Date ▶ 6-2-2015
Print your name ▶ PETROS CHRISTODOULOU Title ▶ G. Kalogiridis

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LAWRENCE ORENSTEIN	<u>[Signature]</u>	5-26-15		P01329622
	Firm's name ▶ DELOITTE TAX LLP	Firm's address ▶ 1633 BROADWAY, NEW YORK, NY 10019-6754		Firm's EIN ▶ 86-1065772	Phone no. 212-492-3600

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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 76.63% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. PREFERRED STOCKHOLDERS WHO RECEIVED THE NOVEMBER 10, 2014 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1638 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE NOVEMBER 14, 2014 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1782 PER UNIT.**

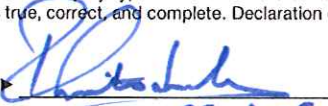
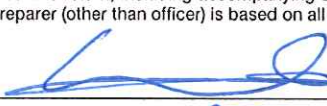
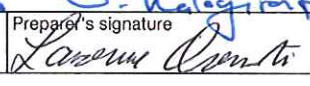
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	Signature ▶ 	Preparer's signature ▶ 	Date ▶ <u>6-2-2015</u>	
Paid Preparer Use Only	Print your name ▶ <u>PETROS CHRISTODOULOU</u>	Print/Type preparer's name ▶ <u>LAWRENCE ORENSTEIN</u>	Title ▶ <u>COO</u>	Check <input type="checkbox"/> if self-employed
		Preparer's signature ▶ 	Date ▶ <u>5-26-15</u>	PTIN ▶ <u>P01329622</u>
	Firm's name ▶ <u>DELOITTE TAX LLP</u>		Firm's EIN ▶ <u>86-1065772</u>	
	Firm's address ▶ <u>1633 BROADWAY, NEW YORK, NY 10019-6754</u>		Phone no. ▶ <u>212-492-3600</u>	