

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► 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	
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	
8 Date of action		9 Classification and description	
March 27, 2019		1-for-7 Reverse Unit Split	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attachment.		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 ► [See attachment.](#)
- 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 ► [See attachment.](#)
- 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 ► [See attachment.](#)

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [See attachment.](#)

18 Can any resulting loss be recognized? ► [See attachment.](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [See attachment.](#)

**Sign
Here**

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.

Signature ►



Date ►

05/09/2019

Print your name ►

Gensimos Kalogiratos

Title ►

CEO

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

CAPITAL PRODUCT PARTNERS L.P.
Attachment to Form 8937
Date of Organizational Action: March 27, 2019
1-for-7 Reverse Unit Split

The information contained herein does not constitute tax advice, does not take into account any unitholder's specific facts and circumstances, and does not purport to be a complete summary of the tax consequences of the reported organizational action to each unitholder. CPLP unitholders should consult their tax advisors to determine the tax impact of the reported organizational action with respect to their individual facts and circumstances.

Form 8937 Part I, Box 10:

Y11082107 (original CUSIP); Y11082206 (post-Reverse Split CUSIP)

Form 8937 Part II, Box 14:

On March 27, 2019, Capital Product Partners L.P. ("CPLP") effected a 1-for-7 reverse unit split for its common units ("Reverse Split"). Pursuant to the Reverse Split, every 7 units of issued and outstanding CPLP common units automatically converted into 1 CPLP common unit. Any fractional unit that would otherwise have resulted from the Reverse Split was rounded to the nearest whole unit, with 0.5 or greater fractional units rounded to the next higher whole unit.

Form 8937 Part II, Box 15:

As a result of the Reverse Split, CPLP common unitholders will be required to allocate the aggregate tax basis in their CPLP common units held immediately prior to the Reverse Split among the CPLP common units held immediately after the Reverse Split. CPLP common unitholders that have acquired different blocks of common units at different times or at different prices are urged to consult their own tax advisors regarding the allocation of their aggregated adjusted basis among, and the holding period of, CPLP common units.

Form 8937 Part II, Box 16:

The post-Reverse Split per-unit tax basis of a CPLP common unit is equal to the pre-Reverse Split tax basis in every 7 CPLP common units held immediately prior to the Reverse Split. CPLP unitholders with blocks of pre-Reverse Split CPLP common units not divisible by 7 which reflect pre-Reverse Split CPLP common units acquired at different times or different prices must replicate such blocks of pre-Reverse Split CPLP common units in the post-Reverse Split CPLP common units received pursuant to a formula provided in Treasury regulations that seeks to preserve, to the greatest extent possible, the basis of a particular block of pre-Reverse Split CPLP common units in one or more post-Reverse Split common units received in exchange therefor. CPLP common unitholders that have acquired different blocks of CPLP common units at different times or at different prices are urged to consult their own tax advisors regarding the

allocation of their aggregated adjusted basis among, and the holding period of, CPLP common units.

Form 8937 Part II, Box 17:

IRC §§ 354(a)(1), 358, and 368(a)(1)(E)

Form 8937 Part II, Box 18:

CPLP common unitholders generally will not recognize gain or loss as a result of the Reverse Split.

Form 8937 Part II, Box 19:

The reportable tax year is 2019. The information set forth in this Form 8937 does not constitute tax advice, does not take into account any unitholder's specific facts and circumstances, and does not purport to be a complete summary of the tax consequences of the Reverse Split to a CPLP common unitholder. Each CPLP common unitholder should consult such unitholder's own tax advisor with respect to the tax consequences of the Reverse Split to such unitholder.