

**Form 8937**

(December 2017)  
Department of the Treasury  
Internal Revenue Service

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

See separate instructions.

OMB No. 1545-0123

**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		
02/10/2023	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 ITS COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2023. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON FEBRUARY 10, 2023.

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 COMMON UNITS MUST BE REDUCED BY 35.85% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2023. COMMON STOCKHOLDERS WHO RECEIVED THE FEBRUARY 10, 2023 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.0538 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, 2023. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2023 TOTALED 64.15% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 35.85% OF 2023 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., 2023) 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.

**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 ►

Print your name ►

Title ►

**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

TIMOTHY CROTTY

2/22/2024

P01600129

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</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
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3, IASONOS STREET		PIRAEUS, GREECE 18537	
<b>8</b> Date of action	<b>9</b> Classification and description		
05/12/2023	COMMON UNITS		
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> 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 ITS COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2023. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON MAY 12, 2023.

**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 COMMON UNITS MUST BE REDUCED BY 35.85% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2023. COMMON STOCKHOLDERS WHO RECEIVED THE MAY 12, 2023 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.0538 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, 2023. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2023 TOTALED 64.15% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 35.85% OF 2023 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., 2023) 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.

**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 ► FEBRUARY 22, 2024

Print your name ► GERASINOS KALOGIDATOS Title ► CEO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TIMOTHY CROTTY		2/22/2024		P01600129
	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

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**Part I Reporting Issuer**

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3, IASONOS STREET		PIRAEUS, GREECE 18537	
<b>8</b> Date of action	<b>9</b> Classification and description		
08/08/2023	COMMON UNITS		
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
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**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 STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2023. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON AUGUST 8, 2023.

**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 COMMON UNITS MUST BE REDUCED BY 35.85% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2023. COMMON STOCKHOLDERS WHO RECEIVED THE AUGUST 8, 2023 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.0538 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, 2023. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2023 TOTALED 64.15% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 35.85% OF 2023 DISTRIBUTIONS RECEIVED.

**Part II Organizational Action** (continued)

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Signature ►



Date ►

FEBRUARY 22, 2024

Print your name ►

GERASIMOS KALOGIRATOS

Title ►

CEO

**Paid Preparer Use Only**

Print/Type preparer's name

TIMOTHY CROTTY

Preparer's signature



Date

2/22/2024

Check ☐ if self-employed

PTIN

P01600129

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

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11/13/2023		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 COMMON UNITS MUST BE REDUCED BY 35.85% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2023. COMMON STOCKHOLDERS WHO RECEIVED THE NOVEMBER 13, 2023 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.0538 PER UNIT.

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**Sign Here**

Signature ▶



Date ▶ FEBRUARY 22, 2024

Print your name ▶

GERASIMOS KALOGIRATOS

Title ▶

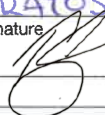
CEO

**Paid Preparer Use Only**

Print/Type preparer's name

TIMOTHY CROTTY

Preparer's signature



Date

2/22/2024

Check ☐ if self-employed

PTIN

P01600129

Firm's name ▶ DELOITTE TAX LLP

Firm's EIN ▶

86-1065772

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

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