

Item 5.05. Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics.

On January 15, 2015, the Board of Directors of Motorcar Parts of America, Inc. (the "Company") approved and adopted amendments to the Company's Code of Business Conduct and Ethics (the "Code of Conduct"). The amendments to the Code of Conduct clarify or enhance the descriptions of the standards of conduct that are expected of all directors, officers and employees of the Company and its subsidiaries. The amendments include clarifications and enhancements to, among others, the sections on Confidentiality, Conflicts of Interest, Fair Dealing, Public Reporting and Compliance Standards, Reporting and Disciplinary Action. In addition, new sections were added: Insider Trading, Significant Accounting Deficiencies and Accountability for Violations. These sections clarify and enhance the section previously entitled Securities Law.

None of the amendments to the Code of Conduct constitute a waiver of any provision of the Code of Conduct on behalf of the Company's Chief Executive Officer, Chief Financial Officer, or Chief Accounting Officer.

The foregoing summary of the amendments to the Code of Conduct is subject to and qualified in its entirety by reference to the full text of the Code of Conduct as so amended, a copy of which is attached hereto as Exhibit 14.1 and incorporated herein by reference. The amended Code of Conduct is also posted on the Company's website at www.motorcarparts.com under the "Governance" subsection of the "Investors" tab. The information contained on or accessible through the Company's website shall not be deemed to be a part of this Current Report on Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

The following are filed as exhibits to this Current Report on Form 8-K.

Number Exhibit

14.1 Motorcar Parts of America, Inc. Code of Business Conduct and Ethics, as amended effective January 15, 2015.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MOTORCAR PARTS OF AMERICA, INC.

Date: January 20, 2015 s/ Michael M. Umansky
Michael M. Umansky
Vice President and General Counsel
