

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)	
SeaWorld Entertainment, Inc.		27-1220297	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Marc Swanson	407-226-5011	Investors@SeaWorld.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	
9205 SouthPark Center Loop		Orlando, Florida 32819	
8 Date of action		9 Classification and description	
Payment Dates: 1/22/16, 4/1/16, 7/1/16, 10/7/16		Distribution to Shareholders of Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
81282V100		SEAS	

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 ▶

Year to date 2016, SeaWorld Entertainment, Inc. has declared and paid distributions to its common stockholders on record as follows:

- _____ \$0.21 per share to shareholders on record January 15, 2016. Distribution was paid on January 22, 2016.
- _____ \$0.21 per share to shareholders on record February 22, 2016. Distribution was paid on April 1, 2016.
- _____ \$0.21 per share to shareholders on record June 20, 2016. Distribution was paid on July 1, 2016.
- _____ \$0.10 per share to shareholders on record September 29, 2016. Distribution was paid on October 7, 2016.

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 ▶

SeaWorld Entertainment, Inc. has determined that of such distributions described above, the entire amount would be treated as a return of capital under IRC Section 301(c)(2). Generally, the portion of the distribution on the common stock that is treated as a return of capital should reduce the tax basis in shares of common stock up to a holder's adjusted basis, with any excess treated as capital gains pursuant to IRS Section 301(c)(3).

		Per Share	2016 Return
Declaration Date	Payment Date	Distribution	of Capital
January 15, 2016	January 22, 2016	\$0.21	\$0.21
February 22, 2016	April 1, 2016	\$0.21	\$0.21
June 20, 2016	July 1, 2016	\$0.21	\$0.21
September 29, 2016	October 7, 2016	\$0.10	\$0.10

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 ▶

Distributions made during 2016 have exceeded earnings and profits for the year. The amount that exceeds earnings and profits is considered a return of capital.

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 Section 301(c)(2) and 316(a)

Multiple blank horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ N/A


Multiple blank horizontal lines for providing additional information for question 18.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Multiple blank horizontal lines for providing additional information for question 19.

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 ▶ 11/25/17

Print your name ▶ Marc Swanson Title ▶ CAO

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	