

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name SeaWorld Entertainment, Inc.		2 Issuer's employer identification number (EIN) 27-1220297	
3 Name of contact for additional information Marc Swanson	4 Telephone No. of contact 407-226-5001	5 Email address of contact Investors@SeaWorld.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 9205 SouthPark Center Loop		7 City, town, or post office, state, and Zip code of contact Orlando, Florida 32819	
8 Date of action		9 Classification and description Distribution to Shareholders of Common Stock	
Payment dates: 1/3/14, 4/1/14, 7/1/14, 10/6/14			
10 CUSIP number 81282V100	11 Serial number(s)	12 Ticker symbol SEAS	13 Account number(s)

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 ▶

During 2014, SeaWorld Entertainment, Inc. declared and paid distributions to its common stockholders on record as follows:

\$.20 per share to shareholders on record December 20, 2013. Distribution was paid on January 3, 2014.

\$.20 per share to shareholders on record March 20, 2014. Distribution was paid on April 1, 2014.

\$.21 per share to shareholders on record June 20, 2014. Distribution was paid on July 1, 2014.

\$.21 per share to shareholders on record September 29, 2014. Distribution was paid on October 6, 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 ▶

SeaWorld Entertainment, Inc. has determined that of such distributions described above, a portion will 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). See the schedule below for the allocation per share:

Declaration Date	Payment Date	Per Share Distribution	2014 Taxable Dividend	2014 Return of Capital
December 20, 2013	January 3, 2014	\$0.20	\$0.10	\$0.10
March 20, 2014	April 1, 2014	\$0.20	\$0.05	\$0.15
June 20, 2014	July 1, 2014	\$0.21	\$0.05	\$0.16
September 29, 2014	October 6, 2014	\$0.21	\$0.05	\$0.16

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 2014 will exceed 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)

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

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

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 ▶ 1/15/15
Print your name ▶ MARC SWANSON Title ▶ Chief Accounting Officer

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.