

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 Payment dates: 1/22/15, 4/1/15, 7/1/15, 10/6/15		9 Classification and description Distribution to Shareholders of Common Stock	
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 ▶

Year to Date 2015, SeaWorld Entertainment, Inc. has declared and paid distributions to its common stockholders on record as follows:

Declared \$0.21 per share on January 5, 2015 to shareholders of record January 13, 2015. Distribution was paid on January 22, 2015.

Declared \$0.21 per share on March 3, 2015 to shareholders of record March 13, 2015. Distribution was paid on April 1, 2015.

Declared \$0.21 per share on June 10, 2015 to shareholders of record June 22, 2015. Distribution was paid on July 1, 2015.

Declared \$0.21 per share on September 16, 2015 to shareholders of record September 29, 2015. Distribution was paid on October 6, 2015.

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 may 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).

Declaration Date	Payment Date	Per Share Distribution	2015 Taxable Dividend	2015 Return of Capital
January 5, 2015	January 22, 2015	\$0.21	\$0.08	\$0.13
March 3, 2015	April 1, 2015	\$0.21	\$0.08	\$0.13
June 10, 2015	July 1, 2015	\$0.21	\$0.08	\$0.13
September 16, 2015	October 6, 2015	\$0.21	\$0.08	\$0.13

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 2015 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)

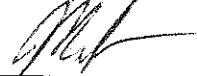
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
IRC Section 301(c)(2) and 316(a)

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 ▶ **2/1/16**

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.