

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

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>SeaWorld Entertainment, Inc.</b>		2 Issuer's employer identification number (EIN) <b>27-1220297</b>	
3 Name of contact for additional information <b>Tammy Kerker</b>	4 Telephone No. of contact <b>407-226-5584</b>	5 Email address of contact <b>Investors@SeaWorld.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>9205 SouthPark Center Loop</b>		7 City, town, or post office, state, and Zip code of contact <b>Orlando, Florida 32819</b>	
8 Date of action	9 Classification and description <b>Payment dates: 1/22/16, 4/1/16</b> <b>Distribution to Shareholders of Common Stock</b>		
10 CUSIP number <b>81282V100</b>	11 Serial number(s)	12 Ticker symbol <b>SEAS</b>	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 January 2016, SeaWorld Entertainment, Inc. declared and paid distributions to its common stockholders on record as follows:**

**\$21 per share to shareholders on record January 15, 2016. Distribution was paid on January 22, 2016.**

**\$21 per share to shareholders on record February 22, 2016. Distribution was paid on April 1, 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, 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).**

**The final percentage that is considered as a return of capital for 2016 has not been determined. The final percentage will not be determined until after the close of 2016.**

**Based on current projections, it is estimated that less than 30% of the distribution will be a taxable dividend, with the remaining portion being a return of capital. It is possible that the 2016 distribution will be entirely a return of capital.**

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 are expected to 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)

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

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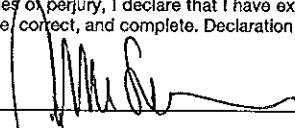
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A

**Please note that the information contained herein is for estimate purposes only for the tax year ended December 31, 2016. Final figures will be determined by January 15, 2017.**

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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 ► 5/12/16  
Print your name ► Peter Crage Title ► CFO

<b>Paid Preparer Use Only</b>	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.	