

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  Wynn Resorts Limited		<b>2</b> Issuer's employer identification number (EIN)  46-0484987	
<b>3</b> Name of contact for additional information  Investor Relations	<b>4</b> Telephone No. of contact  702-770-7000	<b>5</b> Email address of contact  www.wynnresorts.com - Contact Us	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  3131 Las Vegas Blvd South		<b>7</b> City, town, or post office, state, and Zip code of contact  Las Vegas, NV 89109-1967	
<b>8</b> Date of action  See statement attached		<b>9</b> Classification and description  Common Stock	
<b>10</b> CUSIP number  983134107	<b>11</b> Serial number(s)  None	<b>12</b> Ticker symbol  WYNN	<b>13</b> Account number(s)  None

**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 ▶ A portion of certain distributions listed in the attached statement are nondividend distributions. A nondividend distribution occurs when all or a portion of a distribution exceeds the earnings and profits available for distribution.

See statement attached for details.

**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 ▶ The portion of each distribution that is a nondividend distribution reduces the shareholder's cost basis in their shares of the Issuer on which the distribution was paid. The nondividend distribution in excess of the shareholder's cost basis in their shares of the Issuer may be treated as capital gain.

See statement attached for details.

**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 ▶ Issuer's computation of earnings and profits for the year ended December 31, 2012 was completed in January 2013. The Issuer's current and accumulated earnings were compared to the distributions listed in the attached statement paid during the year ended December 31, 2012. The nondividend distribution is the amount of certain distributions listed in the attached statement and paid during the taxable year ended December 31, 2012 in excess of the Issuer's current and accumulated earnings and profits.

See statement attached for details.

**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
[Internal Revenue Code Sections 301, 312, and 316.](#)

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**18** Can any resulting loss be recognized? ▶ [No.](#)

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [The reporting year is for calendar year 2012.](#)

[The information is being provided pursuant to Internal Revenue Code Section 6045B, as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. Wynn Resorts Limited does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.](#)

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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 ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print your name ▶ <a href="#">A signed copy is maintained by the Issuer</a>	Preparer's signature	Title ▶	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				

**Wynn Resorts, Limited**  
**Employer Identification Number**

**46-0484987**

Organizational Actions Affecting Cost Basis: Nondividend Distribution

Wynn Resorts, Limited has determined that a portion of certain distributions listed below and paid during the calendar year ended December 31, 2012 are classified as a Nondividend distributions.

<u>Declaration Date</u>	<u>Record Date</u>	<u>Payment Date</u>	<u>Dividend per share (\$)</u>	<u>Dividend Distribution</u>	<u>Nondividend Distribution</u>
2/2/2012	2/16/2012	3/1/2012	\$ 0.50	100.00%	0.00%
5/7/2012	5/21/2012	6/4/2012	\$ 0.50	100.00%	0.00%
7/17/2012	7/31/2012	8/14/2012	\$ 0.50	100.00%	0.00%
10/24/2012	11/7/2012	11/20/2012	\$ 8.00	21.48%	78.52%