Form **8937** (December 2017) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service		,	See separate instruction	113.
Part I Reporting	lssuer			(518)
1 Issuer's name			2 Issuer's employer identification number (EIN)	
Red Rock Resorts, Inc.				47-5081182
3 Name of contact for additional information 4 Telephone No. of contact				5 Email address of contact
Investor Relations			702-495-3550	Investor.Relations@stationcasinos.com
6 Number and street (or	P.O. box if mail is not o	delivered to s	street address) of contact	t 7 City, town, or post office, state, and ZIP code of contact
1505 S. Pavilion Center D	rive			Las Vegas, NV 89135
8 Date of action 9 Classification and description				
See attachment 1		Nondivid	dend Distributions	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
75700L108	N/A		RRR	N/A
Part II Organizati	onal Action Attac	h additiona	I statements if needed	I. See back of form for additional questions.
	ative effect of the orga			security in the hands of a U.S. taxpayer as an adjustment per
16 Describe the calcula valuation dates ► Se		pasis and the	data that supports the ca	alculation, such as the market values of securities and the
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Part II O	rganizational Action (continued)			
17 List the ap	oplicable Internal Revenue Code section(s) and subsection(s) upon which the tax	treatment is based ►	See attachment 1
18 Can any r	resulting loss be recognized? See atta	chment 1		
	•			
19 Provide a	any other information necessary to implem	ent the adjustment, such as the reporta	able tax year ► See att	achment 1
Under	penalties of perjury, I declare that I have examit is true, correct, and complete. Declaration of personal complete is true, correct, and correct, and complete is true, correct, and correc	ined the return, including accompanying scl	hedules and statements,	and to the best of my knowledge and
Sign	it is true, correst, and complete, beclaration of	preparer (differ than officer) is based on an in-	_	4
Here Signat	ure >	\mathcal{A}	_ Date ►	5/2020
Print v	our name ► Stephen L. Cootey	\bigcup	(Title ► EVP, CFO	& Treasurer
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if if self-employed
Preparer Use Only	Firm's name			Firm's EIN ▶
	Firm's address ► 37 (including accompanying statements) to	o: Department of the Treasury Internal	Revenue Service, Oad	Phone no. en, UT 84201-0054

RED ROCK RESORTS, INC.

FORM 8937 ATTACHMENT 1

WITH RESPECT TO RETURN OF CAPITAL DISTRIBUTIONS MADE DURING THE CALENDAR YEAR 2019

Part II, Box 14

Red Rock Resorts, Inc. declared and paid cash dividends to shareholders of record on the dates shown below. Each of these dividends constituted a return of capital for U.S. Federal Income Tax purposes.

Nondividend distributions made to holders of Red Rock Resorts, Inc. Common Stock (Ticker Symbol: RRR, CUSIP: 75700L108) were as follows:

Record Date	Payable Date	Distribution Rate per Share	Return of Capital % of Distribution
03/14/19	03/29/19	\$.10	100%
06/14/19	06/28/19	\$.10	100%
09/13/19	09/27/19	\$.10	100%
12/13/19	12/27/19	\$.10	100%

Part II, Box 15

Each shareholder that received a dividend with respect to a share held on the Record Date must reduce its tax basis in that share by the percentage reflected of the amount of the dividend recorded that was a return of capital. To the extent that the dividends received exceed a shareholder's tax basis in the share, the excess will constitute taxable gain. Shareholders should consult their tax advisors with respect to the U.S. Federal tax treatment of any such gain as the tax treatment of the gain will depend on the shareholder's individual tax circumstances.

Part II, Box 16

Please see Part II, Box 15 above for a general description of a shareholder's change in basis calculation. The amount of the basis reduction described will be measured by the amount of cash distributions received.

Part II, Box 17

Tax consequences are determined under Sections 301(c) and 1001 of the Code.

Part II, Box 18

No tax loss will arise from the receipt of these cash distributions.

Part II, Box 19

Adjustments to the tax basis of stock (and of any taxable gain) resulting from these cash distributions are reportable in the tax period in which each distribution was received. For calendar year taxpayers, the reportable tax year for the aggregate distributions received is 2019.

Individual tax consequences may vary. Shareholders are urged to consult their own tax advisors. The information contained herein does not constitute tax advice. It is not intended or written to be used, and cannot be used, for the purpose of avoiding tax penalties.