Partner Information Supplement

CANADA

OVERVIEW
This supplement has been prepared to provide you with a summary of the tax consequences and other issues associated with the grant of restricted stock units ("**RSUs**") settled in shares of common stock of Starbucks Corporation (the "**Company**") under its 2005 Long-Term Equity Incentive Plan (the "Plan"). This supplement is based on tax and other laws in effect in your country as of August 2016. It does not necessarily address all local laws that may apply to you. Such laws often are complex and can change frequently. As a result, the information contained in the supplement may be outdated at the time you vest in your RSUs and acquire shares of the Company's common stock ("**Shares**"), or at the time you sell such Shares. Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. **Accordingly, you are strongly advised to seek appropriate professional advice as to how the tax or other laws in your country apply to your specific situation.** If you are a citizen or resident of another country (or are considered as such for local law purposes) or if you transfer residency and/or employment to another country after the RSUs are granted to you, the information contained in this supplement may not be applicable to you.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

Restricted Stock Units

TAX INFORMATION	
Grant	No taxation.
Vesting	Taxation on the date(s) the RSUs vest and you receive Shares.
Taxable Amount	The fair market value of the Shares on the date of vesting.
Income Tax Payable?	Yes, at your marginal income tax rate.
Social Insurance Contributions Payable?	Yes, Canada Pension Plan ("**CPP**") or Quebec Pension Plan ("**QPP**") contributions, as applicable will be due on the taxable amount at vesting to the extent that your income has not already exceeded applicable income ceilings.
Other Taxes Payable?	No.

TAX WITHHOLDING AND REPORTING	
Reporting	Your employer will report the taxable amount at vesting as income to you on a T4 form filed to the Canadian tax authorities. A copy of the T4 form containing this information will be delivered to you prior to the last day of February in the year following the year of vesting. You are responsible for including any income resulting from the RSUs in your annual tax return.
Withholding	Your employer will withhold income tax and CPP or QPP contributions, as applicable, due on the taxable amount at vesting. You are responsible for paying any difference between your actual tax liability and the amount withheld from the taxable amount at vesting.

OTHER TAX INFORMATION	
Dividends	You will be subject to taxation in Canada on any dividends you receive on Shares you acquire under the Plan. You are responsible for paying and reporting any tax resulting from the receipt of any dividends. Further, any dividends paid will be subject to the United States ("**U.S.**") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with Fidelity Stock Plan Services LLC (or such other broker where the Shares are deposited) in order to claim the treaty benefit. You may also be entitled to tax credit in Canada for the U.S.

OTHER TAX INFORMATION	
	federal tax withheld at source. *You should consult with your personal tax advisor regarding the availability of such credit.*
Sale of Shares	When you subsequently sell any Shares acquired under the Plan, you will be subject to capital gains tax. The taxable amount will be one-half (50%) of the difference between the sale price and the adjusted cost base ("**ACB**") of the Shares (generally, the fair market value of the Shares at vesting), less any brokerage fees. However, if you own other Shares of the Company acquired outside of the Plan or upon vesting of other RSUs or stock awards, this ACB may have to be averaged with the ACB of the other Shares. *You should consult your personal tax advisor regarding the calculation of the capital gain and associated tax liability, if any.* One-half (50%) of any capital loss (including any brokerage fees) may be deducted from any taxable capital gain for the current taxation year, the previous three (3) taxation years, or any subsequent taxation year. You will be responsible for declaring any capital gains you realize upon the sale of Shares and paying applicable taxes due on such gains.