Partner Information Supplement

Hong Kong

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 As a result, the information contained in the supplement may be outdated at the time you vest in your RSUs and acquire shares of the Company's common stock ("**Shares**"), or at the time you sell such Shares.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?	No.
Other Taxes Payable?	No.

TAX WITHHOLDING AND REPORTING	
Reporting	Your employer will report the taxable amount at vesting as income to you to the Inland Revenue Department on your Form IR56B on an annual basis. You are responsible for reporting and paying any tax associated with the vesting of the RSUs.
Withholding	Your employer will not withhold income tax due on the taxable amount at vesting. It is your responsibility to pay the income tax due on the taxable amount at vesting directly to the tax authorities.

OTHER TAX INFORMATION	
Dividends	You will not be subject to taxation in Hong Kong on any dividends you receive on Shares you acquire under the Plan. However, 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 Hong Kong for the U.S. federal tax withheld at source. *You should consult with your personal tax advisor regarding the availability of such credit.*
Sale of Shares	When you sell the Shares acquired under the Plan, you will not be subject to tax on any gain you realize. If you sell the Shares at a loss, you will not be able to deduct the amount of the loss from any income taxable in Hong Kong.