Partner Information Supplement

IRELAND

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 As a result, the information contained in the supplement may be outdated at the time you vest in your RSUs and acquire shares of the Company's common stock ("**Shares**"), or at the time you sell such Shares.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, Universal Social Charge ("**USC**") and employee Pay-Related Social Insurance ("**PRSI**") will be due on the taxable amount at vesting.
Other Taxes Payable?	No.

TAX WITHHOLDING AND REPORTING	
Reporting	Your employer will report the taxable amount at vesting as income to you to the Irish tax authorities. You are also responsible for including any income resulting from the RSUs on your annual tax return.
Withholding	Your employer will withhold income tax due on the taxable amount at vesting. Your employer will also withhold USC and PRSI 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 Ireland 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 the 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 Ireland for the U.S. federal tax withheld at source. *You should consult with your personal tax advisor regarding the availability of such credit.*

OTHER TAX INFORMATION	
Sale of Shares	When you sell Shares acquired under the Plan, you will be subject to capital gains tax to the extent that the sale proceeds exceed your cost basis in the Shares (*i.e.*, the fair market value of the Shares at vesting), provided that the gain exceeds your annual personal exemption amount for the year of sale. The cost basis of the Shares sold is generally calculated on a "First In, First Out" ("**FIFO**") basis, which means that where you acquired Shares on different dates and not all of the Shares are being sold, the Shares that were acquired on earlier dates are deemed to be sold first. This FIFO rule does not apply to Shares acquired and sold within a four (4) week period. If you sell the Shares at a loss, you can deduct the amount of the loss from any capital gains realized by you or your spouse in the tax year of sale or any subsequent tax 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. Any capital gains tax must be paid by December 15 if the sale takes place in the period from January 1 to November 30 and by the following January 31 where the sale takes place in December. The sale of Shares should be reported on your annual tax return for the tax year in which the Shares are sold.