



Partner Information Supplement

RWANDA

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 As a result, the information contained in the supplement may be outdated at the time you vest in your RSUs and acquire shares of the Company’s common stock (“**Shares**”), or at the time you sell such Shares.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 the RSUs vest and you receive Shares.
<i>Taxable Amount</i>	The fair market value of the Shares on the date of vesting.
<i>Income Tax Payable?</i>	Yes, at your progressive tax rate.
<i>Social Insurance Contributions Payable?</i>	Yes, social insurance contributions will be due on the taxable amount at vesting.
<i>Other Taxes Payable?</i>	No.

TAX WITHHOLDING AND REPORTING	
Reporting	Your employer <u>will</u> report the taxable amount at vesting as income to you to the Rwandan tax authorities.
Withholding	Your employer <u>will</u> withhold income tax and social insurance contributions 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	<p>Any dividends paid on Shares acquired under the Plan will be subject to tax in Rwanda. You are responsible for reporting and paying any tax resulting from the receipt of any dividends.</p> <p>Further, any dividends paid will be subject to United States federal tax withholding at source.</p>
Sale of Shares	<p>When you sell any Shares acquired under the Plan, you likely will be subject to an investment income tax on any gain you realize. The taxable gain likely will be the difference between the sale price and your cost basis in the Shares (<i>i.e.</i>, the fair market value of the Shares at vesting).</p> <p>You are responsible for reporting and paying any investment income tax associated with the sale of your Shares.</p> <p>There is also some risk of characterization of the gain as employment income subject to income tax and social insurance contributions (which must be withheld by your employer). <i>Because the treatment of gains realized upon the sale of Shares is uncertain in Rwanda, you should consult with your personal tax advisor to confirm your tax liability and associated responsibilities.</i></p>