



## Partner Information Supplement

### TANZANIA

#### 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 As a result, the information contained in the supplement may be outdated at the time you vest in your RSUs and acquire shares of the Company’s common stock (“**Shares**”), or at the time you sell such Shares.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                                |   |
|--|---|
| <b>Grant</b>                                   | No taxation.  |
| <b>Vesting</b>                                 | Taxation likely 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 income tax rate.                         |
| <i>Social Insurance Contributions Payable?</i> | No.   |
| <i>Other Taxes Payable?</i>                    | No.   |

| TAX WITHHOLDING AND REPORTING |   |
|-------------------------------|---|
| <b>Reporting</b>              | <p>Your employer <u>will</u> report the taxable amount as income to you to the Tanzanian tax authorities.</p> <p>You are also responsible for reporting and paying any tax associated with the vesting of the RSUs.</p>   |
| <b>Withholding</b>            | <p>Your employer <u>will</u> withhold income tax due on the taxable amount at vesting.</p> <p>If your actual tax liability differs from the amount withheld by your employer, it is your responsibility to pay the additional tax or seek a refund of any excess amount withheld.</p> |

| OTHER TAX INFORMATION |  |
|-----------------------|--|
| <b>Dividends</b>      | <p>Any dividends paid on Shares acquired under the Plan will be subject to tax in Tanzania. 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>   |
| <b>Sale of Shares</b> | <p>When you subsequently sell the Shares acquired under the Plan, you will be subject to capital gains tax to the extent the sale proceeds exceed your cost basis in the Shares (generally, the fair market value at vesting).</p> <p>You will be responsible for declaring any capital gains you realize upon the sale of Shares and paying applicable taxes due on such gains.</p> |