Partner Information Supplement

UNITED STATES

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. However, this supplement addresses only the U.S. federal income tax and Federal Insurance Contribution Act and Federal Unemployment Tax Act (“**FICA/FUTA**”) consequences of the RSUs. It does not cover the U.S. federal estate tax or any state or local law implications of the RSUs, nor does it 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 As a result, the information contained in the supplement may be outdated at the time you vest in your RSUs and acquire shares of the Company’s common stock (“**Shares**”), or at the time you sell such Shares.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, social insurance contributions (including Old-Age, Survivors and Disability Insurance component of FICA taxes) will be due on the taxable amount at vesting to the extent that your income has not already exceeded the applicable ceiling. Further, Medicare tax 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 the Internal Revenue Service on your year-end Form W-2. You are responsible for including any income resulting from the RSUs on your annual tax return.
Withholding	Your employer will withhold federal income tax due on the taxable amount at vesting. For federal income tax withholding purposes, your employer may treat the taxable amount at vesting as supplemental wages and withhold federal income tax at a flat statutory rate to the extent the taxable amount at vesting, when combined with prior supplemental wage payments made to you in the same tax year, does not exceed the threshold amount. Any excess over this supplemental wage threshold will be subject to federal income tax withholding at the highest marginal income tax rate in effect. In addition, your employer will withhold applicable state and local income taxes due. Your employer will withhold social insurance contributions (to the extent that your income has not already exceeded the applicable ceiling) and Medicare tax 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. Note that you may also be required to make quarterly estimated payments. *You should*

TAX WITHHOLDING AND REPORTING	
	consult with your personal tax advisor for further details regarding any additional income tax due and the applicable payment date.

OTHER TAX INFORMATION	
Dividends	Any dividends paid on Shares acquired under the Plan will be subject to federal income tax. In addition, dividends may be subject to a Medicare contributions tax applicable to investment income to the extent your modified adjusted gross income exceeds a certain threshold. You will be responsible for reporting and paying any tax resulting from the receipt of any dividends. *You should consult with your personal tax advisor regarding your tax liability.*
Sale of Shares	When you subsequently sell any 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 on the vesting date). If you hold the Shares acquired at vesting for more than one year prior to sale, any gain you realize at sale will be taxed as a long-term capital gain. If you hold the Shares acquired at vesting for one year or less, any gain you realize at sale will be taxed as a short-term capital gain at your marginal income tax rate. You will be responsible for declaring any gain you realize upon the sale of Shares acquired under the Plan and paying applicable taxes due on such gains. If your sale proceeds are lower than your cost basis in the Shares sold, you will realize a capital loss. You may offset this loss (up to a certain amount per year) against any capital gains you realize in the same tax year, or in subsequent tax years. Limited deductions may be permitted against your ordinary income to the extent that the amount of your capital losses exceed the amount of your capital gains in any given year.
Investment Income Medicare Tax	An unearned income Medicare contributions tax on some or all of your net investment income (*e.g.*, capital gains, dividends, interest, etc.) will be imposed on the lesser of (i) your net investment income, and (ii) the excess of your modified adjusted gross income over a threshold amount that is determined based on your filing status.