Partner Information Supplement
Restricted Stock Units

ITALY

OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of restricted stock units ("RSUs")[1] by **Starbucks Corporation** (the "Company") under the **2005 Long-Term Equity Incentive Plan** (the "Plan").

This supplement is based on the tax laws in effect in your country as of **August 2018.**

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your RSUs, the vesting of your RSUs and issuance of Company shares, the payment of any dividends on such shares, and the sale of Company shares acquired under the Plan.

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. The information in this supplement assumes that the RSUs will be settled in shares and that the shares will be issued as soon as administratively practicable following the date of vesting. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.,* they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor 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 transfer employment and/or residency after RSUs are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

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.

[1] RSUs are an unfunded, unsecured promise to issue Company shares at no cost to you at a later time.

TAX	
Grant	No taxation.
Vesting	On the date(s) the RSUs vest and you acquire shares, you will be subject to taxation.
Taxable Amount	The fair market value of the shares at vesting. For Italian income tax purposes, the fair market value of the shares at vesting is equal to the average price of the shares over the month immediately preceding and including the vesting date.
Nature of Taxable Amount	Employment income.
Is Income Tax Payable?	Yes (including regional and municipal surcharges).
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	<u>Foreign Financial Assets Tax</u>. The value of your foreign assets (including shares acquired under the Plan) may be subject to a foreign financial assets tax. The tax is assessed at the end of the calendar year or on the last day the shares are held (in such case, or when the shares are acquired during the course of the year, the tax is levied in proportion to the number of days the shares are held over the calendar year). No tax payment duties arise if the amount of the foreign financial assets tax calculated on all financial assets held abroad does not exceed a certain threshold. *You should consult with your personal tax advisor for additional information about the foreign financial assets tax.*

TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes.
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	No. You personally will be responsible for paying any other taxes due directly to the local tax authorities.

TAX WITHHOLDING AND REPORTING	
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will report the taxable amount, including your aggregate employment income, on Modello CU and send the report to you by February 28 of the year following the year in which the taxable event occurs as well as digitally file the same with the tax authorities by March 7 of the same year. In addition, your employer will report your aggregate employment income, including the equity award income, on Form 770 which has to be filed annually by the end of July of the year following the year in which the taxable event occurs.

DIVIDENDS	
Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country. You are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares.
Taxation in the U.S.	Further, any dividends paid will be subject to 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 the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. *You should consult with your personal tax advisor regarding the availability of such a credit.*

SALE OF SHARES	
Taxation in Your Country	When you subsequently 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 (generally, the fair market value of the shares on the date of acquisition, as defined for Italian tax purposes). Capital gains tax will be due at a flat rate. In calculating the capital gain, you may subtract any expenses incurred to produce the gain, except interest, and losses from the sale of non-qualified shareholdings or capital investments. Capital losses may be used to offset capital gains in the same year or in the subsequent four (4) years, but cannot be used to offset other types of income. You will be responsible for declaring any capital gains (losses) you realize

SALE OF SHARES	
	upon the sale of shares and paying applicable taxes due on such gains. *The calculation of capital gains (losses) at the time of sale is complex you should consult with your personal tax advisor.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

OTHER INFORMATION	
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*