

# Tax Year 2014: Important Information for Connecticut Residents



This information may assist you in preparing your Connecticut state income tax return.

## Connecticut State Income Tax

If during 2014 you were subject to tax in Connecticut and held shares of any of the Fidelity Mutual Funds listed on the following table, then you may have received federally taxable 2014 capital gain distributions that are partially or completely exempt from Connecticut state income tax. In general, these amounts represent net gains realized by each fund on the sale of exempt securities, which you should report on Line 47 of Schedule 1, Form CT-1040 (Connecticut Resident Income Tax Return).

To determine the amount of each capital gain distribution that may be exempt from Connecticut state income tax, multiply the amount you received for each distribution listed in the table by the exempt percentage. The amount of each capital gain distribution you received per fund is reported:

- For **Fidelity brokerage accounts**, in the Supplemental Information portion of your 2014 1099 Tax Statement—find the Details of 1099-DIV Transactions, Total Capital Gains Distributions Detail, column 2a.
- For **Fidelity mutual fund accounts**, in the Transaction Details Section of your 2014 year-end Investment Report or your applicable monthly/quarterly account statement.

FUND NAME	FUND NUMBER	TYPE OF DISTRIBUTION	DATE OF DISTRIBUTION	EXEMPT PERCENTAGE
Fidelity® Connecticut Municipal Income Fund	407	Capital Gain	12/19/2014	100.00%
Fidelity® Connecticut Municipal Money Market Fund	418	Capital Gain	12/19/14	100.00%
Fidelity Advisor® Municipal Income 2015 Fund: Class A & Class I	Various	Capital Gain	12/05/2014	12.22%
Fidelity® Municipal Income 2015 Fund	2312	Capital Gain	12/05/2014	12.22%

## Connecticut Alternative Minimum Tax (AMT)

If you must calculate Connecticut AMT income, the table below lists the percentages of specified private activity bond interest you received that may be exempt from Connecticut AMT for the Fidelity® Connecticut Municipal Income Fund and the Fidelity® Connecticut Municipal Money Market Fund. In general, these amounts represent

interest on Connecticut private activity bonds, which you should report on Line 4 of Form CT-6251 (Connecticut Alternative Minimum Tax Return—Individuals).

To determine the amount of private activity bond interest that may be exempt from Connecticut AMT, multiply the private activity bond interest you received for each fund listed in the table below by the exempt percentage. The amount of private activity bond interest you received per fund is reported:

- For **Fidelity brokerage accounts**, in the Supplemental Information portion of your 2014 1099 Tax Statement, Details of 1099-DIV Transactions, the Total Ordinary Dividends and Distributions Detail, column 11.
- For **Fidelity mutual fund accounts**, in your 2014 Tax Reporting Statement (1099-DIV Dividends and Distributions, column 11).

FUND NAME	FUND NUMBER	EXEMPT PERCENTAGE
Fidelity® Connecticut Municipal Income Fund	407	1.95%
Fidelity® Connecticut Municipal Money Market Fund	418	6.89%

We suggest that you consult your tax advisor, who is most familiar with your circumstances and the laws of the state in which you reside, to determine how you should report this information on your state income tax return.

If you have any questions or need additional information, please visit our Web site at **Fidelity.com/tax**, or call our Tax Reporting Line at **1-800-544-6666**. Fidelity Representatives are available 24 hours a day, 7 days a week.

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