

# Tax Year 2011: Important Information for Connecticut Residents



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

## Connecticut State Income Tax

If during 2011 you were subject to tax in Connecticut and held shares of the **Fidelity Connecticut Municipal Income Fund**, the table below lists the percentages of federally taxable distributions that may be exempt from Connecticut state income tax. In general, these amounts represent net gains realized by the 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 below 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 1099 Tax Statement—find the Details of 1099-DIV Transactions, Total Capital Gains Distributions, column 2a.
- For **Fidelity Mutual Fund Accounts**, see the Transaction Details Section of your 2011 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	01/07/2011	100%
		Capital Gain	12/22/2011	96.36%

## Connecticut Alternative Minimum Tax (AMT)

If you must calculate Connecticut AMT income, the table on the next page 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).

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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**, see the Supplemental Information portion of your 1099 Tax Statement, Details of 1099-INT Transactions, and Interest Income, Tax, and Expense Detail, column (9).
- For **Fidelity Mutual Fund Accounts**, see your 2011 Tax Reporting Statement (1099-INT Interest Income, Column 9).

FUND NAME	FUND NUMBER	EXEMPT PERCENTAGE
Fidelity Connecticut Municipal Income Fund	407	4.06%
Fidelity Connecticut Municipal Money Market Fund	418	4.76%

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 call our Tax Reporting Line at **1-800-544-6666**, or visit our Web site at **Fidelity.com/tax**. Fidelity representatives are available 24 hours a day, 7 days a week.

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