

## 2013: Important Information for Individuals about Foreign Tax Paid

The Fidelity funds listed below paid taxes outside the United States on income from foreign investments during 2013. These funds elected to pass through to their shareholders the foreign taxes paid on these investments. If you are a shareholder in one or more of these funds, you may be able to claim a credit or an itemized deduction on your federal tax return for your share of the amount of tax paid to foreign countries. Generally, a tax credit, if available, is more advantageous than a tax deduction.

### Finding Your Reportable Amount of Foreign Tax Paid by Your Fidelity Fund(s)

Fidelity reports your share of foreign tax paid by the mutual funds you owned during the year on your 1099 Tax Reporting Statement:

**For Fidelity Brokerage Accounts**—Go to the Supplemental Information portion of your Tax Statement, find the Total Ordinary Dividends and Distributions Detail subsection, column 6, in the Details of 1099-DIV Transactions.

**For Fidelity Funds (not brokerage) Accounts**—See Form 1099-DIV, *Dividends and Distributions*, column 6.

### Claiming a Tax Deduction

To claim foreign tax paid as an itemized deduction, use IRS Form 1040, Schedule A.

### Claiming a Tax Credit

To claim foreign tax paid as a tax credit, note the following:

- (1) If your total creditable foreign taxes paid are **not more than \$300** (\$600 if married filing jointly) and you meet all the other requirements listed in the IRS Instructions for Form 1040, you may elect to claim a foreign tax credit directly on Form 1040, line 47, without regard to the foreign tax credit limitation and without filing Form 1116, *Foreign Tax Credit (Individual, Estate, or Trust)*. This election is not available to estates or trusts.
- (2) If your total creditable foreign taxes paid are **more than \$300** (\$600 if married filing jointly) or you are otherwise ineligible to take advantage of reporting the foreign tax credit directly on Form 1040, line 47, you generally will be required to file Form 1116, *Foreign Tax Credit (Individual, Estate, or Trust)*, with your Form 1040. When completing Form 1116, you may be required to report your share of foreign taxes paid by each fund and your foreign source income received from each fund.

To determine your share of foreign source income received from a fund, multiply the Total Ordinary Dividends (1a) amount reported for that fund by the foreign source income percentage shown for that fund on the following pages.

### Finding Your Ordinary Dividends (1a) Amount per Fund

**For Fidelity Brokerage Accounts**—Go to the Supplemental Information portion of your Tax Statement, find the Total Ordinary Dividends and Distributions Detail subsection, column 1a, in the Details of 1099-DIV Transactions.

**For Fidelity Funds (not brokerage) Accounts**—See Form 1099-DIV, *Dividends and Distributions*, column 1a.

The IRS may require adjustments to the amount of foreign source income used to calculate the foreign tax credit with respect to qualified dividends<sup>1</sup> from foreign corporations. Fidelity has incorporated these adjustments into the calculation of foreign source income. When you follow the steps described above, these adjustments will be incorporated into the calculation of your share of foreign source income.

Note: If you did not hold your shares for 16 days within the 31-day period beginning 15 days before the ex-dividend date, you may not be eligible to claim a foreign tax credit.

For more information about reporting foreign tax paid, see IRS Instructions for Form 1116, *Foreign Tax Credit* and IRS Publication 514, *Foreign Tax Credit for Individuals*.

We suggest that you consult your tax advisor, who is most familiar with your circumstances, to determine how to report foreign taxes paid on your tax return.

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

<sup>1</sup>Qualified dividends are generally dividends on stock from domestic corporations and certain qualified foreign corporations for which certain holding period requirements are satisfied. Qualified dividends are taxed at reduced federal income tax rates and those ordinary dividends that may qualify to be taxed at one of those reduced rates are reported as qualified dividends on Form 1099-DIV.

The tax information contained herein is general in nature, is provided for informational purposes only, and should not be construed as legal or tax advice. Fidelity does not provide legal or tax advice. Fidelity cannot guarantee that such information is accurate, complete, or timely. Laws of a particular state or laws which may be applicable to a particular situation may have an impact on the applicability, accuracy, or completeness of such information. Federal and state laws and regulations are complex and are subject to change. Changes in such laws and regulations may have a material impact on pre- and/or after-tax investment results. Fidelity makes no warranties with regard to such information or results obtained by its use. Fidelity disclaims any liability arising out of your use of, or any tax position taken in reliance on, such information. Always consult an attorney or tax professional regarding your specific legal or tax situation.

## 2013 Fidelity Funds Foreign Source Income Percentages for Non-Corporate Accounts

Fund Name	Fund Number	Foreign Source Income Percentage
Fidelity Advisor® Canada Fund: All Classes	Various	100.00%
Fidelity Advisor® China Region Fund: All Classes	Various	80.93%
Fidelity Advisor® Diversified International Fund: All Classes	Various	66.95%
Fidelity Advisor® Emerging Asia Fund: All Classes	Various	100.00%
Fidelity Advisor® Emerging Europe, Middle East, Africa (EMEA) Fund: All Classes	Various	56.85%
Fidelity Advisor® Emerging Markets Discovery Fund: All Classes	Various	100.00%
Fidelity Advisor® Emerging Markets Fund: All Classes	Various	100.00%
Fidelity Advisor® Emerging Markets Income Fund: All Classes (All Distributions)	Various	100.00%
Fidelity Advisor® Europe Capital Appreciation Fund: All Classes	Various	100.00%
Fidelity Advisor® Global Balanced Fund: All Classes	Various	22.09%
Fidelity Advisor® Global Capital Appreciation Fund: All Classes	Various	100.00%
Fidelity Advisor® Global Commodity Stock Fund: All Classes	Various	92.24%
Fidelity Advisor® Global Equity Income Fund: All Classes (All distributions)	Various	31.74%
Fidelity Advisor® Global Strategies Fund: All Classes (Distribution—July 5, 2013)	Various	17.69%
Fidelity Advisor® Global Strategies Fund: All Classes (Distribution—December 27, 2013)	Various	23.06%
Fidelity Advisor® International Capital Appreciation Fund: All Classes	Various	100.00%
Fidelity Advisor® International Discovery Fund: All Classes	Various	50.61%
Fidelity Advisor® International Growth Fund: All Classes	Various	100.00%
Fidelity Advisor® International Real Estate Fund: All Classes (Distribution—September 13, 2013)	Various	49.41%
Fidelity Advisor® International Real Estate Fund: All Classes (Distribution—December 13, 2013)	Various	40.35%
Fidelity Advisor® International Small Cap Fund: All Classes	Various	30.90%
Fidelity Advisor® International Small Cap Opportunities Fund: All Classes	Various	56.87%
Fidelity Advisor® International Value Fund: All Classes	Various	68.48%
Fidelity Advisor® Japan Fund: All Classes	Various	75.83%
Fidelity Advisor® Latin America Fund: All Classes (Distributions—December 6 & 26, 2013)	Various	100.00%
Fidelity Advisor® Overseas Fund: All Classes	Various	78.91%
Fidelity Advisor® Total Emerging Markets Fund: All Classes	Various	100.00%
Fidelity Advisor® Total International Equity Fund: All Classes	Various	47.86%
Fidelity® Canada Fund	309	100.00%
Fidelity® China Region Fund	352	80.93%
Fidelity® Diversified International Fund	325	69.98%
Fidelity® Emerging Asia Fund	351	100.00%
Fidelity® Emerging Europe, Middle East, Africa (EMEA) Fund	2053	56.85%
Fidelity® Emerging Markets Discovery Fund	2374	100.00%

<b>Fund Name</b>	<b>Fund Number</b>	<b>Foreign Source Income Percentage</b>
Fidelity® Emerging Markets Fund (Distributions—December 6 & 26, 2013)	322	100.00%
Fidelity® Europe Capital Appreciation Fund	341	78.47%
Fidelity® Europe Fund	301	64.30%
Fidelity® Four-in-One Index Fund (Distribution—April 12, 2013)	355	0.00%
Fidelity® Four-in-One Index Fund (Distribution—December 27, 2013)	355	16.07%
Fidelity® Global Balanced Fund	334	22.09%
Fidelity® Global Commodity Stock Fund	2120	92.24%
Fidelity® Global Equity Income Fund (All Distributions)	2406	25.44%
Fidelity® Global Strategies Fund (Distribution—July 5, 2013)	1960	17.69%
Fidelity® Global Strategies Fund (Distribution—December 27, 2013)	1960	23.06%
Fidelity® International Capital Appreciation Fund	335	100.00%
Fidelity® International Discovery Fund	305	50.61%
Fidelity® International Enhanced Index Fund (Distribution—April 12, 2013)	2010	51.03%
Fidelity® International Enhanced Index Fund (Distribution—December 13, 2013)	2010	63.48%
Fidelity® International Growth Fund	1979	100.00%
Fidelity® International Real Estate Fund (Distribution—September 13, 2013)	1368	49.41%
Fidelity® International Real Estate Fund (Distribution—December 13, 2013)	1368	40.35%
Fidelity® International Small Cap Fund	818	30.90%
Fidelity® International Small Cap Opportunities Fund	1504	56.87%
Fidelity® International Value Fund	1597	68.48%
Fidelity® Japan Fund	350	75.83%
Fidelity® Japan Smaller Companies Fund	360	14.51%
Fidelity® Latin America Fund (Distributions—December 6 & 26, 2013)	349	100.00%
Fidelity® New Markets Income Fund (All Distributions)	331	100.00%
Fidelity® Nordic Fund	342	31.73%
Fidelity® Overseas Fund	094	52.30%
Fidelity® Pacific Basin Fund (Distributions—December 6 & 26, 2013)	302	31.09%
Fidelity® Series Emerging Markets Fund	2117	87.36%
Fidelity® Series Global ex U.S. Index Fund (Distributions—December 6 & 26, 2013)	Various	57.91%
Fidelity® Series International Growth Fund	2282	100.00%
Fidelity® Series International Small Cap Fund	2284	63.86%

<b>Fund Name</b>	<b>Fund Number</b>	<b>Foreign Source Income Percentage</b>
Fidelity® Series International Value Fund	2283	63.38%
Fidelity® Total Emerging Markets Fund	2369	100.00%
Fidelity® Total International Equity Fund	1978	47.86%
Spartan® Emerging Markets Index Fund: All Classes (Distributions—December 13 & 26, 2013)	Various	74.25%
Spartan® Global ex U.S. Index Fund: All Classes (Distributions—December 13 & 26, 2013)	Various	43.61%
Spartan® International Index Fund: All Classes	Various	44.69%
Strategic Advisers® Emerging Markets Fund	2261	61.21%
Strategic Advisers® Emerging Markets Fund of Funds (Distribution—April 5, 2013)	2400	0.00%
Strategic Advisers® Emerging Markets Fund of Funds (Distribution—December 27, 2013)	2400	64.14%
Strategic Advisers® International Fund	1557	54.95%
Strategic Advisers® International II Fund	1848	55.16%
Strategic Advisers® International Multi-Manager Fund (Distribution—April 5, 2013)	2399	57.21%
Strategic Advisers® International Multi-Manager Fund (Distributions—December 6 & 26)	2399	55.24%