

IMPORTANT TAX INFORMATION

Tax Year 2013: Important Information for Massachusetts Residents



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

If during 2013 you were subject to tax in Massachusetts and held shares of the **Fidelity Advisor® Municipal Income Fund, the Fidelity® Municipal Income Fund, or the Fidelity® Massachusetts Municipal Income Fund**, the table below lists the percentages of any federally taxable distributions you received from this fund that may be exempt from Massachusetts state income tax. These distributions that may be exempt from Massachusetts state income tax represent exempt gains realized by each fund on the sale of certain securities.

To determine the amount of each capital gain distribution that may be exempt from Massachusetts 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 is reported:

- For **Fidelity brokerage accounts**, in the Supplemental Information portion of your 2013 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 2013 year-end Investment Report or your applicable monthly/quarterly account statement.

FUND NAME	FUND NUMBER	TYPE OF DISTRIBUTION	DATE OF DISTRIBUTION	EXEMPT PERCENTAGE
Fidelity Advisor® Municipal Income Fund: All Classes	Various	Capital Gain	12/06/2013	2.52%
Fidelity® Massachusetts Municipal Income Fund	070	Capital Gain	03/08/2013	1.71%
		Capital Gain	12/06/2013	49.11%
Fidelity® Municipal Income Fund	037	Capital Gain	12/20/2013	0.02%

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 us on the Web 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.

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 that 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.

