

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Fidelity Massachusetts Municipal Trust:Fidelity Massachusetts Municipal Money Market F		04-2975167	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Jonathan Davis	(617) 392-2468	jonathan.davis@fmr.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
245 Summer Street (mail zone V12B)		Boston, MA 02210	
<b>8</b> Date of action		<b>9</b> Classification and description	
09/16/2022		Single Class of Shares issued by a single mutual fund/regulated investment company	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
315902106		FDMXX	

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On September 16, 2022, the Fidelity Massachusetts Municipal Trust:Fidelity Massachusetts Municipal Money Market Fund (the 'Acquired Fund') merged into the Fidelity Massachusetts Municipal Trust:Fidelity Massachusetts AMT Tax-Free Money Market Fund (the 'Acquiring Fund') in a tax-free reorganization. The reorganization comprised: (i) the transfer of all of the assets of the Acquired Fund to the Acquiring Fund in exchange for Acquiring Fund shares and the assumption by the Acquiring Fund of the Acquired Fund's liabilities; and (ii) the distribution of those Acquiring Fund shares by the Acquired Fund pro rata to its shareholders in complete liquidation and termination of the Acquired Fund. As a result of this reorganization, Acquired Fund shareholders surrendered their Acquired Fund shares in exchange for Acquiring Fund shares equal in value to the net asset value of the Acquired Fund shares surrendered (as of September 16, 2022). In connection with the merger, the Acquiring Fund's name was updated to replace "AMT Tax-Free" with "Municipal".

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ A shareholder's aggregate basis in the shares of the Acquiring Fund received in the merger will equal the aggregate basis of that shareholder's Acquired Fund shares exchanged in the reorganization. For each Retail class share of the Acquired Fund surrendered, shareholders received 1.00 Premium class shares of the Acquiring Fund.

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ There was no change in the aggregate basis as a result of the reorganization. The exchange ratio of 1.00 for this reorganization was based on the net asset values (NAVs) of the Acquired Fund and the Acquiring Fund as of September 16, 2022. The NAVs as of September 16, 2022 were:

Fidelity Massachusetts Municipal Money Market Fund/Retail Class \$1.00  
 Fidelity Massachusetts AMT Tax-Free Money Market Fund/Premium Class \$1.00

**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
IRC sections 368(a), 354(a) and 358(a).  
Treas. Reg. section 1.358-2

**18** Can any resulting loss be recognized? ▶ No loss can be recognized as a result of this event.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature ▶ *Jonathan Davis* Date ▶ 10/28/2022

Print your name ▶ Jonathan Davis Title ▶ Assistant Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054