## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Fidelity Summer Street Trust - Fidelity Global High Income Fund 27-4640235 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Jonathan Davis (617) 392-2468 onathan.davis@fmr.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 245 Summer Street (mail zone V10F) Boston, MA 02210 8 Date of action 9 Classification and description See attached schedule Non-Taxable Return of Capital Distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **FGHNX** 31641Q854 N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action During its fiscal year ending 04/30/2023, Fidelity Summer Street Trust: Fidelity Global High Income Fund (the "Fund"), paid daily income distributions to its shareholders. The dates and amounts of each of those distributions is shown on the attached schedule. The Fund has determined that its earnings and profits for its fiscal year ending 04/30/2023 were insufficient to characterize a portion of those distributions as dividends under IRD section 301(c). As a result, a portion of each of those distributions has been characterized as return of capital. 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 15 share or as a percentage of old basis A portion of the daily distributions paid in February, March and April are treated as non-taxable return of capital and reduces a shareholder's adjusted tax basis in shares on which those distributions were received. To the extent the return of capital paid with respect to a share exceeds the shareholder's adjusted tax basis in that share, the excess will be recognized as capital gain. The portion of each distribution that is treated as a return of capital is shown on a per share basis in the "Total Non-Taxable Distribution" column on the attached schedule 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 ► The calculation of the return of capital amounts is based on the Fund's earnings and profits as-of its fiscal year ended 04/30/2023. The adjusted tax basis of each of a shareholder's shares of the Fund is decreased by the return of capital (as described in box 15 above) received with respect to that share. To the extent the return of capital exceeds a shareholder's adjusted tax basis in a fund share, such excess would be recognized as a capital gain from the sale or exchange of property.

Part	II (	Organizational Action (continued)				
		applicable Internal Revenue Code section on 316(b)(4), Section 852(c).	(s) and subsection(s) upon which the tax t	reatmen	t is based ▶	IRC Section 301(c, Section
010(u);	Occine	110 10(b)(1)/1000tion 002(0).				
<b>18</b> C	an any	resulting loss be recognized? ► Not Ap	plicable			
		any other information necessary to impler	ment the adjustment, such as the reportat	ole tax ye	ear ► <u>The ir</u>	nformation provided will be
reflecte	ed on t	he shareholder's 2023 Form 1099-DIV.				
Sign Here	belief	r penalties of perjury, I declare that I have exan, it is true, correct, and complete. Declaration of			f which prepa	
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	Print	your name▶ Jonathan Davis		Title ▶	Assistant	Treasurer
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date		Check if self-employed PTIN
Use (		Firm's name ▶				Firm's EIN ▶
	y	Firm's address ▶				Phone no.

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

## PRIMARY LAYOUT 2023 YEAR-END TAX REPORTING INFORMATION

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Security Description (Fund Name)	CUSIP	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Total Gross Distribution	Gross Income Distribution	Gross Short-Term Capital Gain Distribution	Total Non-Taxable Distribution	Total Taxable Distribution
Fidelity Advisor Global High Income Fund - Class A	31641Q805		Daily		02/01/2023	\$0.033217	\$0.033217	\$0.000000	\$0.012705	\$0.020512
Fidelity Advisor Global High Income Fund - Class A	31641Q805		Daily		03/01/2023	\$0.028662	\$0.028662	\$0.000000	\$0.010963	\$0.017699
Fidelity Advisor Global High Income Fund - Class A	31641Q805		Daily		04/01/2023	\$0.029151	\$0.029151	\$0.000000	\$0.011150	\$0.018001
Totals						\$0.091031	\$0.091031	\$0.000000	\$0.034819	\$0.056212
Fidelity Advisor Global High Income Fund - Class C	31641Q888		Daily		02/01/2023	\$0.027875	\$0.027875	\$0.000000	\$0.010662	\$0.017213
Fidelity Advisor Global High Income Fund - Class C	31641Q888		Daily		03/01/2023	\$0.023849	\$0.023849	\$0.000000	\$0.009122	\$0.014727
Fidelity Advisor Global High Income Fund - Class C	31641Q888		Daily		04/01/2023	\$0.023908	\$0.023908	\$0.000000	\$0.009145	\$0.014763
Totals						\$0.075632	\$0.075632	\$0.000000	\$0.028929	\$0.046703
Fidelity Advisor Global High Income Fund - Class I	31641Q862		Daily		02/01/2023	\$0.034995	\$0.034995	\$0.000000	\$0.013386	\$0.021610
Fidelity Advisor Global High Income Fund - Class I	31641Q862		Daily		03/01/2023	\$0.030276	\$0.030276	\$0.000000	\$0.011581	\$0.018696
Fidelity Advisor Global High Income Fund - Class I	31641Q862		Daily		04/01/2023	\$0.030912	\$0.030912	\$0.000000	\$0.011824	\$0.019088
Totals			·			\$0.096184	\$0.096184	\$0.000000	\$0.036790	\$0.059394
Fidelity Advisor Global High Income Fund - Class M	31641Q870		Daily		02/01/2023	\$0.033211	\$0.033211	\$0.000000	\$0.012703	\$0.020508
Fidelity Advisor Global High Income Fund - Class M	31641Q870		Daily		03/01/2023	\$0.028659	\$0.028659	\$0.000000	\$0.010962	\$0.017697
Fidelity Advisor Global High Income Fund - Class M	31641Q870		Daily		04/01/2023	\$0.029227	\$0.029227	\$0.000000	\$0.011179	\$0.018048
Totals			·			\$0.091097	\$0.091097	\$0.000000	\$0.034844	\$0.056253
Fidelity Global High Income Fund	31641Q854		Daily		02/01/2023	\$0.034996	\$0.034996	\$0.000000	\$0.013386	\$0.021610
	31641Q854		Daily		03/01/2023	\$0.034330	\$0.030277	\$0.000000	\$0.013560	\$0.021010
Fidelity Global High Income Fund			,						****	
Fidelity Global High Income Fund Totals	31641Q854		Daily		04/01/2023	\$0.030909 \$0.096182	\$0.030909 \$0.096182	\$0.000000 \$0.000000	\$0.011823 \$0.036790	\$0.019086 \$0.059393
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