

# Tax Year 2011: Important Information for Massachusetts Residents



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

If during 2011 you were subject to tax in Massachusetts and held shares of the **Fidelity Massachusetts Municipal Income Fund**, **8.01%** of any federally taxable distributions you received from this fund may be exempt from Massachusetts state income tax. These distributions that may be exempt from Massachusetts state income tax represent exempt gains realized by the fund on the sale of certain securities.

The total federally taxable distribution amounts are reported by fund in your 1099 Tax Reporting Statement:

- 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 Form 1099-DIV Dividends and Distributions.

We suggest that you consult with 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**. Fidelity Representatives are available 24 hours a day, 7 days a week, or visit us on the Web at **Fidelity.com/tax**.

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