

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

OMB APPROVAL OMB Number: 3235-0104 Estimated average burden hours per response... 0.5

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)	-						
1. Name and Address of Reporting Person [*] BANK OF AMERICA CORP /DE/	2. Date of Event Requiring Statement (Month/Day/Year) 12/31/2009				^{abol} JM INCOME MUNICIPAL FUND		
(Last) (First) (Middle) BANK OF AMERICA CORPORATE CENTER, 100 N TRYON STREET		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director X 10% Owner		F	5. If Amendment, Date Original Filed(Month/Day/Year) 01/15/2010		
(Street) CHARLOTTE, NC 28255		Officer (give the below)		cify 6	5. Individual or Joint/Group Filing(Check Applicable Line) Form filed by One Reporting Person X Form filed by More than One Reporting Person		
(City) (State) (Zip)	Table I - Non-Derivative Securities Beneficially Owned						
1. Title of Security (Instr. 4)	2. Amount of Se Beneficially Own (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature (Instr. 5)	of Indirect Beneficial Ownership		
Auction Rate Preferred	160 <u>(1) (2)</u>	0 (1) (2)		By Subsidiary			

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security	2. Date Exer	cisable	3. Tit	le and Amount of	4. Conversion	5. Ownership	6. Nature of Indirect Beneficial	
(Instr. 4)	and Expirati	on Date	Secur	ities Underlying Derivative	or Exercise	Form of	Ownership	
	(Month/Day/Ye	ar)	Secur	ity	Price of	Derivative	(Instr. 5)	
				. 4)	Derivative	Security: Direct		
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	2	(D) or Indirect (I) (Instr. 5)		

Reporting Owners

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
BANK OF AMERICA CORP /DE/ BANK OF AMERICA CORPORATE CENTER 100 N TRYON STREET CHARLOTTE, NC 28255		Х				
MERRILL LYNCH, PIERCE, FENNER & SMITH INC. 4 WORLD FINANCIAL CENTER NORTH TOWER NEW YORK, NY 10080		Х				
BANK OF AMERICA NA 100 N. TRYON STREET CHARLOTTE, NC 28255		Х				
Blue Ridge Investments, L.L.C. 214 NORTH TRYON STREET CHARLOTTE, NC 28255		Х				

Signatures

Bank of America Corporation and Bank of America, N.A. By: /s/ Debra I. Cho, Senior Vice President	03/12/2010	
**Signature of Reporting Person	Date	
Merrill Lynch, Pierce, Fenner & Smith, Inc. By: /s/ Lawrence Emerson, Attorney-In-Fact	03/12/2010	

**Signature of Reporting Person	Date
Blue Ridge Investments, L.L.C. By: /s/ John Hiebendahl, Vice President and Controller	03/12/2010
	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- The Auction Rate Preferred Shares ("Shares") reported in Table 1 represent 1 Share beneficially owned by Merrill Lynch, Pierce, Fenner & Smith, Inc. ("MLPFS"), 2 (1) Shares beneficially owned by Bank of America, N.A. ("BANA"), and 157 Shares beneficially owned by Blue Ridge Investments, L.L.C. ("Blue Ridge"). MLPFS, BANA and Blue Ridge are each indirect, wholly owned subsidiaries of Bank of America Corporation ("Bank of America").
- The Reporting Persons are filing this Form 3/A to indicate that the Form 3 previously filed on January 15, 2010 (the "Original Form 3") was filed in error. The Original (2) Form 3 was not required to be filed because the Reporting Persons were not as of the event date of the Original Form 3, and currently are not, beneficial owners of more than 10% of a class of equity securities of the Issuer.

Remarks:

The Shares reported herein represent Bank of America's combined holdings in multiple series of auction rate preferred securities of the issuer, which are treated herein as one class of securities in accordance with the Auction Rate Securities--Global Exemptive Relief no-action letter issued by the Securities and Exchange Commission ("SEC") on September 22, 2008.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, See Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.