

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/ (Last) (First) (Middle) BANK OF AMERICA CORPORATE CENTER, 100 N TRYON STREET (Street) CHARLOTTE, NC 28255 (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 01/30/2009	3. Issuer Name and Ticker or Trading Symbol EATON VANCE MASSACHUSETTS MUNICIPAL INCOME TRUST [MMV]	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) ____ Director _____ 10% Owner ____ Officer (give title below) _____ Other (specify below)	5. If Amendment, Date Original Filed (Month/Day/Year)
			6. Individual or Joint/Group Filing (Check Applicable Line) ____ Form filed by One Reporting Person _X_ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4) Auction Rate Preferred	2. Amount of Securities Beneficially Owned (Instr. 4) 115 (1)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5) I	4. Nature of Indirect Beneficial Ownership (Instr. 5) 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 (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

Reporting Owners

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

Signatures

/s/ Debra I. Cho, Senior Vice President, Bank of America Corporation		02/10/2009
<small>Signature of Reporting Person</small>		Date
/s/ Pia Thompson, Assistant Secretary, Merrill Lynch, Pierce, Fenner & Smith, Inc.		02/10/2009
<small>Signature of Reporting Person</small>		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).

- (1) The Auction Rate Preferred Shares ("Shares") reported in Table 1 represent 115 Shares beneficially owned by Merrill Lynch, Pierce, Fenner & Smith, Inc. ("MLPFS"). MLPFS is an indirect, wholly owned subsidiary of Bank of America Corporation ("Bank of America").

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. Bank of America undertakes to provide upon request by the SEC, the issuer or a security holder of the issuer, complete information regarding the number of equity securities of the issuer purchased or sold at each different price and date of all transactions in such securities that occurred after Bank of America became a 10% owner but prior to the date of this filing.

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.