

(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 ST

(Street)

CHARLOTTE, NC 28255

(City)

(State)

(Zip)

2. Issuer Name and Ticker or Trading Symbol

GABELLI DIVIDEND & INCOME TRUST [GDV]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director

Officer (give title below)

☒ 10% Owner

Other (specify below)

3. Date of Earliest Transaction (Month/Day/Year)

06/24/2014

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing (Check Applicable Line)

☐ Form filed by One Reporting Person

☒ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price
Common Stock (1)	06/24/2014		S		1	D	\$ 21.88
Common Stock (1)	06/26/2014		P		1	A	\$ 21.72

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

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.

SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)															
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	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 ST CHARLOTTE, NC 28255		X		
MERRILL LYNCH, PIERCE, FENNER & SMITH INC. 4 WORLD FINANCIAL CENTER NORTH TOWER NEW YORK, NY 10080				Subsidiary

Signatures

/s/ Sun Kyung Bae (Bank of America Corporation)		06/26/2014
 Signature of Reporting Person		Date
/s/ Sun Kyung Bae (Merrill Lynch, Pierce, Fenner & Smith, Inc.)		06/26/2014
 Signature of Reporting Person		Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(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 Common Stock reported in Table I represent shares beneficially owned by Merrill Lynch, Pierce, Fenner & Smith ("MLPF&S"). MLPF&S is a wholly owned subsidiary of Bank of America Corporation.

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.