

(Print or Type Responses)

|                                                                                   |                                         |                                                                                             |                                   |                                                                                                                                                                                                                                                                                                                      |                         |                                                                                                  |                                                             |                                                          |
|-----------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------|
| 1. Name and Address of Reporting Person <sup>*</sup><br>BANK OF AMERICA CORP /DE/ |                                         | 2. Issuer Name <b>and</b> Ticker or Trading Symbol<br>GABELLI DIVIDEND & INCOME TRUST [GDV] |                                   | 5. Relationship of Reporting Person(s) to Issuer<br>(Check all applicable)<br><div><div><input type="checkbox"/> Director</div><div><input checked="" type="checkbox"/> 10% Owner</div><div><input type="checkbox"/> Officer (give title below)</div><div><input type="checkbox"/> Other (specify below)</div></div> |                         |                                                                                                  |                                                             |                                                          |
| (Last) (First) (Middle)<br>BANK OF AMERICA CORPORATE CENTER, 100 N TRYON ST       |                                         | 3. Date of Earliest Transaction (Month/Day/Year)<br>11/15/2018                              |                                   |                                                                                                                                                                                                                                                                                                                      |                         |                                                                                                  |                                                             |                                                          |
| (Street)<br>CHARLOTTE, NC 28255                                                   |                                         | 4. If Amendment, Date Original Filed(Month/Day/Year)                                        |                                   | 6. Individual or Joint/Group Filing(Check Applicable Line)<br><div><input type="checkbox"/> Form filed by One Reporting Person</div> <div><input checked="" type="checkbox"/> Form filed by More than One Reporting Person</div>                                                                                     |                         |                                                                                                  |                                                             |                                                          |
| (City) (State) (Zip)                                                              |                                         | Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned            |                                   |                                                                                                                                                                                                                                                                                                                      |                         |                                                                                                  |                                                             |                                                          |
| 1.Title of Security<br>(Instr. 3)                                                 | 2. Transaction Date<br>(Month/Day/Year) | 2A. Deemed Execution Date, if any<br>(Month/Day/Year)                                       | 3. Transaction Code<br>(Instr. 8) | 4. Securities Acquired (A) or Disposed of (D)<br>(Instr. 3, 4 and 5)                                                                                                                                                                                                                                                 |                         | 5. Amount of Securities Beneficially Owned Following Reported Transaction(s)<br>(Instr. 3 and 4) | 6. Ownership Form: Direct (D) or Indirect (I)<br>(Instr. 4) | 7. Nature of Indirect Beneficial Ownership<br>(Instr. 4) |
|                                                                                   |                                         |                                                                                             | Code                              | V                                                                                                                                                                                                                                                                                                                    | Amount (A) or (D) Price |                                                                                                  |                                                             |                                                          |
| Auction Rate Preferred <sup>(1)</sup>                                             | 11/15/2018                              |                                                                                             | D                                 |                                                                                                                                                                                                                                                                                                                      | 127 D <sup>(2)</sup>    | 6,283                                                                                            | I                                                           | By Subsidiary <sup>(1)</sup>                             |

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

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| Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned<br>(e.g., puts, calls, warrants, options, convertible securities) |                                                        |                                         |                                                       |                                   |   |                                                                                            |     |                                                             |                 |                                                                  |                            |                                               |                                                                                                       |                                                                                     |                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------|-------------------------------------------------------|-----------------------------------|---|--------------------------------------------------------------------------------------------|-----|-------------------------------------------------------------|-----------------|------------------------------------------------------------------|----------------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------|
| 1. Title of Derivative Security<br>(Instr. 3)                                                                                                   | 2. Conversion or Exercise Price of Derivative Security | 3. Transaction Date<br>(Month/Day/Year) | 3A. Deemed Execution Date, if any<br>(Month/Day/Year) | 4. Transaction Code<br>(Instr. 8) |   | 5. Number of Derivative Securities Acquired (A) or Disposed of (D)<br>(Instr. 3, 4, and 5) |     | 6. Date Exercisable and Expiration Date<br>(Month/Day/Year) |                 | 7. Title and Amount of Underlying Securities<br>(Instr. 3 and 4) |                            | 8. Price of Derivative Security<br>(Instr. 5) | 9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s)<br>(Instr. 4) | 10. Ownership Form of Derivative Security: Direct (D) or Indirect (I)<br>(Instr. 4) | 11. Nature of Indirect Beneficial Ownership<br>(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/<br>BANK OF AMERICA CORPORATE CENTER<br>100 N TRYON ST<br>CHARLOTTE, NC 28255 |               | X         |         |       |
| BANK OF AMERICA NA<br>100 N. TRYON STREET<br>CHARLOTTE, NC 28255                                       |               | X         |         |       |
| Blue Ridge Investments, L.L.C.<br>214 NORTH TRYON STREET<br>CHARLOTTE, NC 28255                        |               | X         |         |       |

|                                                                                                             |  |  |  |            |
|-------------------------------------------------------------------------------------------------------------|--|--|--|------------|
| MERRILL LYNCH, PIERCE, FENNER & SMITH INC.<br>4 WORLD FINANCIAL CENTER<br>NORTH TOWER<br>NEW YORK, NY 10080 |  |  |  | Subsidiary |
|-------------------------------------------------------------------------------------------------------------|--|--|--|------------|

## Signatures

|                                                                                                                 |  |            |
|-----------------------------------------------------------------------------------------------------------------|--|------------|
| /s/ Ronnie Ojera (Bank of America Corporation)                                                                  |  | 11/19/2018 |
|  Signature of Reporting Person |  | Date       |
| /s/ Ronnie Ojera (Bank of America, NA)                                                                          |  | 11/19/2018 |
|  Signature of Reporting Person |  | Date       |
| /s/ Lizbeth Applebaum (Blue Ridge Investments, L.L.C.)                                                          |  | 11/19/2018 |
|  Signature of Reporting Person |  | Date       |
| /s/ Ronnie Ojera (Merrill Lynch, Pierce, Fenner & Smith Inc.)                                                   |  | 11/19/2018 |
|  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).
- The Auction Rate Preferred Shares ("Shares") reported in Table I represent shares beneficially owned by Bank of America N.A. ("BANA"), Blue Ridge Investors, L.L.C. (1) ("Blue Ridge") and Merrill Lynch, Pierce, Fenner & Smith Inc. ("MLPF&S"). BANA, Blue Ridge and MLPF&S are wholly owned subsidiaries of Bank of America Corporation ("Bank of America").
- (2) The Shares were called for redemption by the issuer at par value.

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

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