

(Print or Type Responses)

1. Name and Address of Reporting Person [*] BANK OF AMERICA CORP /DE/		2. Issuer Name and Ticker or Trading Symbol GABELLI DIVIDEND & INCOME TRUST [GDV]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <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) BANK OF AMERICA CORPORATE CENTER, 100 N TRYON ST		3. Date of Earliest Transaction (Month/Day/Year) 07/11/2019					
(Street) CHARLOTTE, NC 28255		4. If Amendment, Date Original Filed(Month/Day/Year)		6. Individual or Joint/Group Filing(Check Applicable Line) <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 (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
Auction Rate Preferred ⁽¹⁾	07/11/2019		D		293	D	⁽²⁾ 5,990
						I	By Subsidiary ⁽¹⁾

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		
BANK OF AMERICA NA 100 N. TRYON STREET CHARLOTTE, NC 28255		X		
Blue Ridge Investments, L.L.C. ONE BRYANT PARK NEW YORK, NY 10036		X		

MERRILL LYNCH, PIERCE, FENNER & SMITH INC. 4 WORLD FINANCIAL CENTER NORTH TOWER NEW YORK, NY 10080				Subsidiary
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Signatures

/s/ Ally Pecarro (Bank of America Corporation)		07/15/2019
 Signature of Reporting Person		Date
/s/ Ally Pecarro (Bank of America, NA)		07/15/2019
 Signature of Reporting Person		Date
/s/ Mary Ann Olson(Blue Ridge Investments, L.L.C.)		07/15/2019
 Signature of Reporting Person		Date
/s/ Ally Pecarro (Merrill Lynch, Pierce, Fenner & Smith Inc.)		07/15/2019
 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.

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.

JOINT FILING AGREEMENT

Pursuant to and in accordance with the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), and the rules and regulations thereunder, each party hereto hereby agrees to the joint filing, on behalf of each of them, of any filing required by such party under Section 13 or Section 16 of the Exchange Act or any rule or regulation thereunder (including any amendment, restatement, supplement, and/or exhibit thereto) with the Securities and Exchange Commission (and, if such security is registered on a national securities exchange, also with the exchange), and further agrees to the filing, furnishing, and/or incorporation by reference of this agreement as an exhibit thereto. This agreement shall remain in full force and effect until revoked by any party hereto in a signed writing provided to each other party hereto, and then only with respect to such revoking party.

IN WITNESS WHEREOF, each party hereto, being duly authorized, has caused this agreement to be executed and effective as of the date set forth below.

Date: July 15, 2018

BANK OF AMERICA CORPORATION

By/s/ Ally Pecarro

Name: Ally Pecarro

Title: Attorney-in-fact

BANK OF AMERICA, N.A.

By/s/ Ally Pecarro

Name: Ally Pecarro

Title: Vice President

BLUE RIDGE INVESTMENTS, L.L.C.

By/s/ Mary Ann Olson

Name: Mary Ann Olson

Title: Vice President

MERILL LYNCH, PIERCE, FENNER, & SMITH INCORPORATED

By/s/ Ally Pecarro

Name: Ally Pecarro

Title: Vice President