

(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 STREET		3. Date of Earliest Transaction (Month/Day/Year) 04/20/2021						
(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 Shares	04/20/2021		J(1)		5,990	D	(1)	0
							I	By Subsidiary (2)

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 STREET CHARLOTTE, NC 28255		X		
BANK OF AMERICA NA 100 N. TRYON STREET CHARLOTTE, NC 28255		X		

Signatures

Michael Jentis (Bank of America, N.A.)		04/22/2021
 Signature of Reporting Person		Date
Michael Jentis (Bank of America Corporation)		04/22/2021
 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 5,990 preferred shares reported as disposed of in Table I represent auction rate preferred shares (the "ARP Shares") that were beneficially owned by Bank of America, N.A. ("BANA"). The ARP Shares were disposed of as a result of a tender to the Issuer. BANA is a wholly owned subsidiary of Bank of America Corporation ("BAC").
- (2) This statement is jointly filed by BAC and BANA. BAC held an indirect interest in the securities listed in Table I by virtue of its indirect ownership of its subsidiary BANA.

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 January 25, 2021.

BANK OF AMERICA CORPORATION

By: /s/ Michael Jentis
Name: Michael Jentis
Title: Authorized Signatory

BANK OF AMERICA, NATIONAL ASSOCIATION

By: /s/ Michael Jentis
Name: Michael Jentis
Title: Authorized Signatory

BANK OF AMERICA CORPORATION**LIMITED POWER OF ATTORNEY**

BANK OF AMERICA CORPORATION, a Delaware corporation (the "Corporation"), does hereby make, constitute, and appoint Michael Jentis as an attorney-in-fact for the Corporation acting for the Corporation and in the Corporation's name, place and stead, for the Corporation's use and benefit, to bind the Corporation by his execution of those agreements, forms and documents related specifically to Section 13 and Section 16 of the Securities Exchange Act of 1934.

Any documents executed by the attorney-in-fact in accordance with this Limited Power of Attorney shall fully bind and commit the Corporation and all other parties to such documents may rely upon the execution thereof by the attorney-in fact as if executed by the Corporation and as the true and lawful act of the Corporation.

This Limited Power of Attorney shall automatically terminate as to the authority of Michael Jentis upon the earlier of the attorney-in-fact's resignation or termination from or transfer out of Global Banking and Markets – Municipal Banking and Markets; however, any such resignation, termination or transfer shall have no impact on any documents or instruments executed by the attorney-in-fact named above for the Corporation prior to such resignation, termination or transfer.

IN WITNESS WHEREOF, this Power of Attorney has been executed and delivered by the Corporation to the Attorney-in-Fact on this 18th day of December, 2020.

BANK OF AMERICA CORPORATION

By: /s/Ellen A. Perrin

Ellen A. Perrin

Associate General Counsel and Senior Vice President

BANK OF AMERICA, NATIONAL ASSOCIATION**LIMITED POWER OF ATTORNEY**

BANK OF AMERICA, NATIONAL ASSOCIATION, a national association formed under the laws of the United States, (the "Association"), does hereby make, constitute, and appoint Michael Jentis as an attorney-in-fact for the Association acting for the Association and in the Association's name, place and stead, for the Association's use and benefit, to bind the Association by his execution of those agreements, forms and documents related specifically to Section 13 and Section 16 of the Securities Exchange Act of 1934.

Any documents executed by the attorney-in-fact in accordance with this Limited Power of Attorney shall fully bind and commit the Association and all other parties to such documents may rely upon the execution thereof by the attorney-in fact as if executed by the Association and as the true and lawful act of the Association.

This Limited Power of Attorney shall automatically terminate as to the authority of Michael Jentis upon the earlier of the attorney-in-fact's resignation or termination from or transfer out of Global Banking and Markets – Municipal Banking and Markets; however, any such resignation, termination or transfer shall have no impact on any documents or instruments executed by the attorney-in-fact named above for the Association prior to such resignation, termination or transfer.

IN WITNESS WHEREOF, this Power of Attorney has been executed and delivered by the Association to the Attorney-in-Fact on this 18th day of December, 2020.

BANK OF AMERICA, NATIONAL ASSOCIATION

By: /s/ Ellen A. Perrin

Ellen A. Perrin

Associate General Counsel and Senior Vice President