

GABELLI DIVIDEND & INCOME TRUST

Form 8-A12B

June 29, 2016

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-A

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES

PURSUANT TO SECTION 12(b) OR 12(g) OF

THE SECURITIES EXCHANGE ACT OF 1934

THE GABELLI DIVIDEND & INCOME TRUST

(Exact Name of Registrant as Specified in its Charter)

Delaware

(State of Incorporation or Organization)

80-0080998

(I.R.S. Employer Identification No.)

One Corporate Center

Rye, New York

(Address of principal executive offices)

10580-1422

(zip code)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class to be so registered	Name of each exchange on which each class is to be registered
5.25% Series G Cumulative Preferred Shares (Liquidation Preference \$25.00 per share)	New York Stock Exchange

If this form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), check the following box. ☒

If this form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), check the following box. ☐

Securities Act registration statement file number to which this form relates:

333-207415

Securities to be registered pursuant to Section 12(g) of the Act:

None

Item 1. Description of Registrant's Securities to be Registered

The sections captioned Summary of the Terms of the Series G Preferred Shares, Description of the Series G Preferred Shares and Special Characteristics and Risks of the Series G Preferred Shares in the Registrant's Prospectus Supplement that was filed pursuant to Rule 497 under the Securities Act of 1933 (File No. 333-210990) on June 29, 2016, is incorporated herein by reference.

Item 2. Exhibits

- (1) Second Amended and Restated Agreement and Declaration of Trust of Registrant (1)
- (2) Amended and Restated By-Laws of Registrant (1)
- (3) Statement of Preferences for 5.25% Series G Cumulative Preferred Shares (2)

- (1) Incorporated by reference to the Registrant's Registration Statement on Form N-2/A, File No. 333-174285 and 811-21423, as filed with the Securities and Exchange Commission on July 22, 2011.
- (2) Incorporated by reference to Post-Effective Amendment No. 1 the Registrant's Registration Statement on Form N-2, File Nos. 333-210990 and 811-21423, as filed with the Commission on June 29, 2016.

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized.

THE GABELLI DIVIDEND & INCOME
TRUST

By: /s/ Andrea R. Mango

Name: Andrea R. Mango

Title: Secretary and Vice President

Date: June 29, 2016