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GABELLI DIVIDEND & INCOME TRUST  
Form NT-NSAR  
March 02, 2006

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 12b-25

SEC FILE NUMBER: 811-21423

CUSIP NUMBER: \_\_\_\_\_

NOTIFICATION OF LATE FILING

(Check One):

- Form 10K  
 Form 20-F  
 Form 11-K  
 Form 10-Q  
 Form 10-D  
 Form N-SAR  
 Form N-CSR

FOR PERIOD ENDED: 12/31/05

Read Instructions (on back page) Before Preparing Form.  
Please Print or Type.

NOTHING IN THIS FORM SHALL BE CONSTRUED TO IMPLY THAT THE COMMISSION  
HAS VERIFIED ANY INFORMATION CONTAINED HEREIN.

If the notification relates to a portion of the filing checked  
above, identify the Item(s) to which the notification relates:

PART I - REGISTRANT INFORMATION

Full Name of Registrant: The Gabelli Dividend & Income Trust

Former Name if applicable:

Address of principal executive office: One Corporate Center

City, state and zip code: Rye, New York 10580-1422

PART II - RULES 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort  
or expense and the registrant seeks relief pursuant to Rule 12b-25(b),  
the following should be completed. (Check box if appropriate.)

[ X ]

(a) The reason described in reasonable detail in Part III of this  
form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition  
report on Form 10-K, 20-F, 11-K, Form N-SAR or Form N-CSR, or portion  
thereof will be filed on or before the 15th calendar day  
following the prescribed due date: or the subject quarterly  
report or transition report on Form 10-Q or subject distribution report  
on Form 10D, or portion thereof will be filed on or before the fifth  
calendar day following the prescribed due date; and

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(c) The accountant's statement or other exhibit require by Rule 12b-25(c) has been attached if applicable.

PART III - NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F 11-K, 10-Q, 10-D, N-SAR, N-CSR or the transition report or portion thereof, could not be filed within the prescribed time period.

Additional time is needed to further review the document being filed so that appropriate Annual Report certification can be made.

PART IV - OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification:

Name: Bruce N. Alpert  
Telephone: 914-921-5105

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the Registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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The Gabelli Dividend & Income Trust

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: 03/02/06

By: /s/ Joseph H. Egan \_\_\_\_\_  
Joseph H. Egan  
Assistant Treasurer

Instruction.

The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

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ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).