

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTIONS 301 AND 316.

18 Can any resulting loss be recognized? ▶ A LOSS WOULD NOT BE RECOGNIZED AS PART OF THE DISTRIBUTIONS. THE BASIS OF EACH SHAREHOLDER OF RECORD WOULD NEED TO BE ADJUSTED BY THE AMOUNT OF THE DISTRIBUTION THAT WOULD AFFECT REALIZED GAIN OR LOSS RECOGNIZED ON THE DISPOSITION OF FUND SHARES

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE AMOUNTS AS REPORTED ABOVE ARE REPORTABLE FOR THE 2013 TAX YEAR.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ _____ Date ▶ _____

Paid Preparer Use Only	Print your name ▶ <u>SIGNED COPY ON FILE WITH TAXPAYER</u>		Title ▶ _____	
	Print/Type preparer's name <u>Leonard J. DiPietro, CPA</u>	Preparer's signature <u>Signed by: Leonard J. DiPietro, CPA</u>	Date <u>2/25/2014</u>	Check <input type="checkbox"/> if self-employed PTIN <u>On file</u>
	Firm's name ▶ <u>Tait Weller & Baker, LLP</u>		Firm's EIN ▶ <u>On file</u>	
	Firm's address ▶ <u>1818 Market Street, Suite 2400, Philadelphia, PA 19103</u>		Phone no. <u>On file</u>	

ISSUER'S NAME	BOX 10 CUSIP NUMBER	BOX 12 TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	ORDINARY DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL)	RETURN OF CAPITAL PERCENTAGE
DIVIDEND & INCOME FUND	25538A204	XDNIX	3/15/2013	3/13/2013	3/28/2013	\$ 0.408000000	\$0.290946000	\$ 0.117054000	28.6897%
			6/17/2013	6/13/2013	6/28/2013	\$ 0.408000000	\$0.290946000	\$ 0.117054000	28.6897%
			9/17/2013	9/13/2013	9/30/2013	\$ 0.408000000	\$0.290946000	\$ 0.117054000	28.6897%
			12/16/2013	12/12/2013	12/30/2013	\$ 0.408000000	\$0.290946000	\$ 0.117054000	28.6897%