



**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
Internal Revenue Code Sections 301, 316, 852

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**18** Can any resulting loss be recognized? ▶ No

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
See Statement 1 for the per share amounts and dates of distributions impacted by this organizational action.  
This organizational action is reportable with respect to calendar year 2025.

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**Sign Here**  
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.  
Signature ▶ John C. Ball Date ▶ 03/19/2026  
Print your name ▶ John Ball Title ▶ Treasurer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	<u>Allie Ratner</u>	<u>Allie Ratner</u>	<u>3/19/2026</u>		<u>P01257160</u>
	Firm's name ▶ <u>Deloitte Tax LLP</u>			Firm's EIN ▶	<u>86-1065772</u>
	Firm's address ▶ <u>1601 Wewatta Street, Suite 400, Denver, CO 80202</u>			Phone no.	<u>303-292-5400</u>

GABELLI GOLD FUND, INC.  
F.E.I.N. 13-3770370  
FOR THE TAXABLE PERIOD ENDED DECEMBER 31, 2025  
ATTACHMENT TO FORM 8937

NON-TAXABLE RETURN OF CAPITAL

<b>Class</b>	<b>Ticker</b>	<b>Cusip</b>	<b>Distribution Payable Date</b>	<b>Per Share Reduction of Basis in Stock</b>
CLASS AAA	GOLDX	36239R107	12/29/2025	\$ 0.125550474
CLASS A	GLDAX	36239R206	12/29/2025	\$ 0.125634042
CLASS C	GLDCX	36239R404	12/29/2025	\$ 0.118401928
CLASS I	GLDIX	36239R503	12/29/2025	\$ 0.128558922