

Cohen & Steers, Inc.  
2023 Summary of Dividend Tax Character  
Closed-End Funds

This information should not be used in preparing tax returns. Please consult your tax preparer. Cohen & Steers is providing this data for informational purposes only. The percentages in the table were calculated by summing the cash distributions paid by the funds throughout the 2023 calendar year. These numbers represent the tax character of the total distributions received by a shareholder who held fund shares throughout the year.

| DOLLAR AMOUNTS   |                  |                       |                         |                        |                              |                 |                      |                    |  | PERCENTAGES             |                        |                              |                 |                      |                    |
|--|------------------|-----------------------|-------------------------|------------------------|------------------------------|-----------------|----------------------|--------------------|--|-------------------------|------------------------|------------------------------|-----------------|----------------------|--------------------|
| Cohen & Steers<br>Fund Name  | Ticker<br>Symbol | Total<br>Distribution | Non Qualified<br>Income | Qualified<br>Dividends | Total Capital<br>Gain Distr. | Section<br>199A | Return of<br>Capital | Exempt<br>Interest |  | Non Qualified<br>Income | Qualified<br>Dividends | Total Capital<br>Gain Distr. | Section<br>199A | Return of<br>Capital | Exempt<br>Interest |
| Cohen & Steers Total Return Realty Fund                            | RFI              | \$ 0.960              | \$ 0.022                | \$ 0.060               | \$ 0.619                     | \$ 0.259        | \$ -                 | \$ -               |  | 2.29%                   | 6.25%                  | 64.48%                       | 26.98%          | 0.00%                | 0.00%              |
| Cohen & Steers Quality Income Realty Fund                          | RQI              | \$ 0.960              | \$ 0.181                | \$ 0.108               | \$ 0.454                     | \$ 0.217        | \$ -                 | \$ -               |  | 18.85%                  | 11.25%                 | 47.29%                       | 22.60%          | 0.00%                | 0.00%              |
| Cohen & Steers REIT & Preferred & Income Fund                      | RNP              | \$ 1.632              | \$ 0.154                | \$ 0.711               | \$ 0.595                     | \$ 0.172        | \$ -                 | \$ -               |  | 9.44%                   | 43.57%                 | 36.46%                       | 10.54%          | 0.00%                | 0.00%              |
| Cohen & Steers Infrastructure Fund                                 | UTF              | \$ 1.860              | \$ -                    | \$ 1.029               | \$ 0.524                     | \$ -            | \$ 0.307             | \$ -               |  | 0.00%                   | 55.32%                 | 28.17%                       | 0.00%           | 16.51%               | 0.00%              |
| Cohen & Steers Closed-End Opportunities Fund                       | FOF              | \$ 1.044              | \$ 0.234                | \$ 0.124               | \$ -                         | \$ 0.002        | \$ 0.652             | \$ 0.032           |  | 22.41%                  | 11.88%                 | 0.00%                        | 0.19%           | 62.45%               | 3.07%              |
| Cohen & Steers Select Preferred and Income Fund                    | PSF              | \$ 1.566              | \$ -                    | \$ 1.326               | \$ -                         | \$ -            | \$ 0.240             | \$ -               |  | 0.00%                   | 84.67%                 | 0.00%                        | 0.00%           | 15.33%               | 0.00%              |
| Cohen & Steers Limited Duration Preferred and Income Fund          | LDP              | \$ 1.596              | \$ -                    | \$ 1.415               | \$ -                         | \$ -            | \$ 0.181             | \$ -               |  | 0.00%                   | 88.66%                 | 0.00%                        | 0.00%           | 11.34%               | 0.00%              |
| Cohen & Steers Tax-Advantaged Preferred Securities and Income Fund | PTA              | \$ 1.608              | \$ -                    | \$ 1.487               | \$ -                         | \$ -            | \$ 0.121             | \$ -               |  | 0.00%                   | 92.48%                 | 0.00%                        | 0.00%           | 7.52%                | 0.00%              |
| Cohen & Steers Real Estate Opportunites & Income Fund              | RLTY             | \$ 1.284              | \$ -                    | \$ 0.388               | \$ -                         | \$ 0.087        | \$ 0.809             | \$ -               |  | 0.00%                   | 30.22%                 | 0.00%                        | 6.78%           | 63.01%               | 0.00%              |

Unrecaptured Section 1250 Gain included in the Total Capital Gain Distribution for Cohen & Steers Total Return Realty Fund is \$0.004  
Unrecaptured Section 1250 Gain included in the Total Capital Gain Distribution for Cohen & Steers Quality Income Realty Fund is \$0.0005  
Exempt Interest includes 12.56% that is subject to AMT for Cohen & Steers Closed-end Opportunities Fund

**Legal Disclosures**  
*Distributions represent past distributions, which is no guarantee of future distributions. Cohen & Steers does not provide tax or legal advice. This document is provided for informational purposes only. Please consult with your tax and legal advisors regarding your personal circumstances.*

*Please consider the investment objectives, risks, charges and expenses of any Cohen & Steers closed-end fund carefully before investing. A prospectus containing this and other information may be obtained by visiting cohenandsteers.com. Please read the prospectus carefully before investing.*

Risks of Investing in Closed-End Funds  
Shares of many closed-end funds frequently trade at a discount from their net asset value. The funds are subject to stock market risk, which is the risk that stock prices overall will decline over short or long periods adversely affecting the value of an investment in a fund.