

Cohen & Steers Funds

Dividend Received Deduction Summary 2023

2023 TAX INFORMATION

February 2024

A portion of the dividends received from Cohen & Steers Funds may be eligible for the dividends received deduction available to corporate shareholders. The information below summarizes the percentage of ordinary income that is eligible for the deduction.

Please contact your tax advisor concerning the application of this information.

<u>Closed-end Funds</u>	<u>DRD %</u>
Cohen & Steers Closed-End Opportunity Fund, Inc.	21.78%
Cohen & Steers Infrastructure Fund, Inc.	45.07%
Cohen & Steers Limited Duration Preferred and Income Fund, Inc.	49.08%
Cohen & Steers Quality Income Realty Fund, Inc.	11.58%
Cohen & Steers Real Estate Opportunities & Income Fund	42.33%
Cohen & Steers REIT & Preferred & Income Fund, Inc.	36.17%
Cohen & Steers Select Preferred and Income Fund, Inc.	47.08%
Cohen & Steers Tax-Adv Preferred Securities and Income Fund	66.79%
Cohen & Steers Total Return Realty Fund, Inc.	12.02%
 <u>Open-end Funds</u>	
Cohen & Steers Alternative Income Fund, Inc.	43.94%
Cohen & Steers Global Infrastructure Fund, Inc.	61.31%
Cohen & Steers Global Realty Shares, Inc.	0.22%
Cohen & Steers Institutional Realty Shares, Inc.	0.37%
Cohen & Steers International Realty Fund, Inc.	0.00%
Cohen & Steers Low Duration Preferred & Income Fund, Inc.	36.62%
Cohen & Steers MLP & Energy Opportunity Fund, Inc.	36.79%
Cohen & Steers Preferred Securities and Income Fund, Inc.	37.00%
Cohen & Steers Preferred Securities SMA Shares, Inc.	25.86%
Cohen & Steers Real Assets Fund, Inc.	15.13%
Cohen & Steers Real Estate Securities Fund, Inc.	0.40%
Cohen & Steers Realty Shares, Inc.	0.37%

This does not constitute and should not be considered a substitute for legal and/or tax advice.

Legal Disclosures

Data quoted represents past performance, which is no guarantee of future results. Cohen & Steers is providing this data for informational purposes only. This information should not be used in preparing tax returns. Please consult your investment, tax, and legal professionals with respect to your individual circumstances.



Please consider the investment objectives, risks, charges and expenses of any Cohen & Steers U.S. registered open-end or closed-end fund carefully before investing. A prospectus and summary prospectus and factsheet containing this and other information may be obtained by visiting cohenandsteers.com or by calling 800.330.7348. Please read the prospectus and summary prospectus carefully before investing.

There is no assurance that any forward-looking comments will be realized. Cohen & Steers does not provide investment tax or legal advice. This document is provided for informational purposes only.

Cohen & Steers U.S. registered open-end funds are distributed by Cohen & Steers Securities, LLC and are only available to U.S. residents.