

Cohen & Steers, Inc.
2025 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 2025 calendar year. These numbers represent the tax character of the total distributions received by a shareholder who held fund shares throughout the year.

Cohen & Steers Fund Name	Ticker Symbol	DOLLAR AMOUNTS								PERCENTAGES					
		Total Distribution	Non Qualified Income	Qualified Dividends	Total Capital Gain Distr.	Section 199A	Return of Capital	Exempt Interest	Non Qualified Income	Qualified Dividends	Total Capital Gain Distr.	Section 199A	Return of Capital	Exempt Interest	
Cohen & Steers Total Return Realty Fund	RFI	\$ 0.960	\$ 0.019	\$ 0.054	\$ 0.540	\$ 0.227	\$ 0.120	\$ -		1.98%	5.63%	56.25%	23.65%	12.49%	0.00%
Cohen & Steers Quality Income Realty Fund	RQI	\$ 1.090	\$ 0.208	\$ 0.087	\$ 0.595	\$ 0.200	\$ -	\$ -		19.08%	7.98%	54.59%	18.35%	0.00%	0.00%
Cohen & Steers REIT & Preferred & Income Fund	RNP	\$ 1.632	\$ 0.065	\$ 0.768	\$ -	\$ 0.292	\$ 0.507	\$ -		3.98%	47.06%	0.00%	17.89%	31.07%	0.00%
Cohen & Steers Infrastructure Fund	UTF	\$ 1.860	\$ -	\$ 1.043	\$ 0.817	\$ -	\$ -	\$ -		0.00%	56.08%	43.92%	0.00%	0.00%	0.00%
Cohen & Steers Closed-End Opportunities Fund	FOF	\$ 1.044	\$ 0.275	\$ 0.112	\$ 0.629	\$ -	\$ -	\$ 0.028		26.34%	10.73%	60.25%	0.00%	0.00%	2.68%
Cohen & Steers Select Preferred and Income Fund	PSF	\$ 1.512	\$ 0.178	\$ 1.306	\$ -	\$ 0.012	\$ 0.016	\$ -		11.77%	86.38%	0.00%	0.79%	1.06%	0.00%
Cohen & Steers Limited Duration Preferred and Income Fund	LDP	\$ 1.572	\$ 0.226	\$ 1.333	\$ -	\$ -	\$ 0.013	\$ -		14.38%	84.80%	0.00%	0.00%	0.82%	0.00%
Cohen & Steers Tax-Advantaged Preferred Securities and Income Fund	PTA	\$ 1.608	\$ -	\$ 1.461	\$ -	\$ -	\$ 0.147	\$ -		0.00%	90.86%	0.00%	0.00%	9.14%	0.00%
Cohen & Steers Real Estate Opportunitites & Income Fund	RLTY	\$ 1.320	\$ -	\$ 0.302	\$ -	\$ 0.139	\$ 0.879	\$ -		0.00%	22.88%	0.00%	10.53%	66.59%	0.00%

Unrecaptured Section 1250 Gain included in the Total Capital Gain Distribution for Cohen & Steers Total Return Realty Fund is \$0.017 per share
Unrecaptured Section 1250 Gain included in the Total Capital Gain Distribution for Cohen & Steers Quality Income Realty Fund is \$0.027 per share
Exempt Interest includes 15.49% that is subject to AMT for Cohen & Steers Closed-end Opportunities Fund
Collectibles Gain included in the Total Capital Gain Distribution for Cohen & Steers Closed-end Opportunities Fund is \$0.128

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.