

**Cohen & Steers Funds**

**Dividend Received Deduction Summary 2025**

**2025 TAX INFORMATION**

February 2026

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.	12.96%
Cohen & Steers Infrastructure Fund, Inc.	46.55%
Cohen & Steers Limited Duration Preferred and Income Fund, Inc.	32.75%
Cohen & Steers Quality Income Realty Fund, Inc.	8.28%
Cohen & Steers Real Estate Opportunities & Income Fund	29.62%
Cohen & Steers REIT and Preferred and Income Fund, Inc.	31.78%
Cohen & Steers Select Preferred and Income Fund, Inc.	31.41%
Cohen & Steers Tax-Advantaged Preferred Securities and Income Fund	47.78%
Cohen & Steers Total Return Realty Fund, Inc.	7.98%
<u>Open-end Funds</u>	
Cohen & Steers Future of Energy Fund, Inc.	0.42%
Cohen & Steers Global Infrastructure Fund, Inc.	32.40%
Cohen & Steers Global Realty Shares, Inc.	0.02%
Cohen & Steers Institutional Realty Shares, Inc.	0.33%
Cohen & Steers International Realty Fund, Inc.	0.00%
Cohen & Steers Low Duration Preferred and Income Fund, Inc.	24.20%
Cohen & Steers Preferred Securities and Income Fund, Inc.	28.63%
Cohen & Steers Preferred Securities SMA Shares, Inc.	18.05%
Cohen & Steers Real Assets Fund, Inc.	6.06%
Cohen & Steers Real Estate Securities Fund, Inc.	0.21%
Cohen & Steers Realty Shares, Inc.	0.36%
<u>Exchange-Traded Funds</u>	
Cohen & Steers Natural Resources Active ETF	39.10%
Cohen & Steers Preferred and Income Opportunities Active ETF	18.11%
Cohen & Steers Real Estate Active ETF	0.00%

**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 fund carefully before investing. A prospectus and summary prospectus and factsheet containing this and other information may be obtained by visiting [cohenandsteers.com](http://cohenandsteers.com) or by calling 800.330.7348 for the open-end funds or 866.737.6370 for the ETFs. 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 and is not an offer to purchase or sell fund shares.*

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