UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 29, 2026

Cohen & Steers Income Opportunities REIT, Inc.

(Exact Name of Registrant as Specified in its Charter)

Maryland	333-288734	88-3609651
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

1166 Avenue of the Americas
New York, New York 10036
(Address of Principal Executive Offices) (Zip Code)

(212) 832-3232
(Registrant's telephone number, including area code)

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act: None

Title of each class	Trading Symbol(s)	Name of each exchange on which registered

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company ☒

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☒

Item 7.01. Regulation FD Disclosure.

October 2026 Distributions

On October 29, 2026, the Company declared distributions for each class of its common stock outstanding in the amount per share set forth below for record holders as of the date set forth above the table:

	October 31, 2026 Record Date		
	Gross Distribution	**Stockholder Servicing Fee**	**Net Distribution**
Class I Common Stock	$ 0.0435	$ —	$ 0.0435
Class F-I Common Stock	$ 0.0435	$ —	$ 0.0435
Class P Common Stock	$ 0.0435	$ —	$ 0.0435
Class B Common Stock	$ 0.0435	$ —	$ 0.0435
Class R-I Common Stock	$ 0.0435	$ —	$ 0.0435
Class R-S Common Stock	$ 0.0435	$ (0.0088)	$ 0.0347
Class M-I Common Stock	$ 0.0435	$ —	$ 0.0435

The net distributions for each class of common stock (which represent the gross distributions less stockholder servicing fees for the applicable class of common stock) are payable to stockholders of record immediately following the close of business on the record date set forth above. These distributions will be paid on or about November 23, 2026 and will be paid in cash or reinvested in the applicable class of shares of the Company's common stock for stockholders participating in the Company's distribution reinvestment plan.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COHEN & STEERS INCOME OPPORTUNITIES REIT, INC.

Date: October 29, 2026

By: /s/ Arjun Mahalingam

Name: Arjun Mahalingam

Title: Chief Financial Officer & Treasurer