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) May 11, 2023

<u>Income Opportunity Realty Investors, Inc.</u> (Exact name of registrant as specified in its charter)

001-14784

Nevada

75-2615944

	(State or other jurisdiction of Incorporation or organization)	(Commission File Nun	nber) (IRS Employer Identification Number)		
		eway, Suite 800			
		as, TX	75234		
	(Address of princip	pal executive offices)	(Zip Code)		
		<u>(469) 522-4200</u>			
	Re	gistrant's Telephone Number, inc	cluding area code		
	eck the appropriate box below if the Former any of the following provisions:	n 8-K filing is intended to simulta	aneously satisfy the filing obligation of the Registrant		
	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)				
	Soliciting material pursuant to Rule 14a-12 under the Securities Act (17 CFR 230.425)				
	Pre-commencement communications pursuant to Rule 14d-2(b) under the Securities Act (17 CFR 240.14d-2(b))				
	Pre-commencement communications pursuant to Rule 13e-4(c) under the Securities Act (17 CFR 240.413e-4(c))				
Sec	urities registered pursuant to Section 12(b) of the Act:			
	<u>Title of each class</u> Common Stock	<u>Trading Symbol(s)</u> IOR	Name of each exchange on which registered NYSE American Exchange		
	cate by check mark whether the Registra CFR 230.405 of or Rule 12b-2 of the Se		ny as defined in Rule 405 of the Securities Act of 1933 0.405):		
			Emerging growth company □		
		•	has elected not to use the extended transition period for bursuant to Section 13(a) of the Exchange Act. □		

Section 2 - Financial Information

Item 2.02. Results of Operations and Financial Condition

On May 11, 2023, Income Opportunity Realty Investors, Inc. ("IOR" or the "Company") announced its operational results for the quarter ended March 31, 2023. A copy of the announcement is attached as Exhibit "99.1."

The information furnished pursuant to Item 2.02 in this Form 8-K, including Exhibit "99.1" attached hereto, shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that Section, unless we specifically incorporate it by reference in a document filed under the Securities Act of 1933 or the Securities Exchange Act of 1934. We undertake no duty or obligation to publicly update or revise the information furnished pursuant to Item 2.02 of this Current Report on Form 8-K.

Section 9 - Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

The following exhibit is furnished with this Report:

Exhibit No.	Description	
99.1*	Press release dated May 11, 2023	
* Furnished herewith		

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

INCOME OPPORTUNITY REALTY INVESTORS, INC.

Dated: May 11, 2023 By: /s/ ERIK L. JOHNSON

Erik L. Johnson

Executive Vice President and Chief Financial Officer

(Principal Executive and Financial Officer)