PRIMARY LAYOUT
2007 YEAR-END TAX REPORTING INFORMATION

IMPAC Mortgage Holding	TIN	33-067-5505																								
Primary Layout Report Date:	1/19/2008																									
This spreadsheet and the accompanying instructions do not constitute, and should not be considered a substitute for, legal advice. The rules governing the proper tax characterization of distributions by mutual funds can be complex.																										
Please list Securities in Cusip Order (Skip Rows Between Entries)													0.00%				0.00%					100.00%				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
										Year Included in Shareholders' Income						Box 1a Total	Box 1b Total	Box 2a	Box 2b	Box 2c	Box 2d	Box 3	Box 6	Box 8	Box 9	
Security									Total						Foreign	Ordinary			Unrecap				Foreign	Cash	Noncash	Exempt
Description		Ticker	Estimated	Reclass	Corrected	Record	Ex-Dividend	Payable	Distribution	2006	2008	2007	Income	Short-term	Tax	Dividends	Qualified	Total Capital	Sec. 1250	Section 1202	Collectibles	Nontaxable	Tax	Liquidation	Liquidation	Interest
(Fund Name)	CUSIP	Symbol	(E)	(R)	(C)	Date	Date	Date	Per Share	(Prior Year)	(Next Year)	(Current Year)	Dividends	Capital Gain	Paid	(col. 14+15+16)	Dividends	Gain Distr.	Gain	Gain	(28%) Gain	Distributions	Paid	Distr	Distr	Dividends
Common Stock	45254P102	IMH				1/16/2007	1/11/2007	1/23/2007	0.25			0.2500	0.000000			0.000000	0.000000					0.25				
Common Stock	45254P102	IMH				4/9/2007	4/4/2007	4/17/2007	0.10			0.1000	0.000000			0.000000	0.000000					0.1				
Series B Preferred	45254P300	IMHPrB				3/1/2007	2/27/2007	3/30/2007	0.58594			0.58594	0.000000			0.000000	0.000000					0.58594				
Series B Preferred	45254P300	IMHPrB				6/1/2007	5/30/2007	6/29/2007	0.58594			0.58594	0.000000			0.000000	0.000000					0.58594				
Series B Preferred	45254P300	IMHPrB				9/4/2007	8/30/2007	9/28/2007	0.58594			0.58594	0.000000			0.000000	0.000000					0.58594				
Series B Preferred	45254P300	IMHPrB				12/3/2007	11/29/2007	12/31/2007	0.58594			0.58594	0.000000			0.000000	0.000000					0.58594				
Series C Preferred	45254P409	IMHPrC				3/1/2007	2/27/2007	3/30/2007	0.57031			0.57031	0.000000			0.000000	0.000000					0.57031				
Series C Preferred	45254P409	IMHPrC				6/1/2007	5/30/2007	6/29/2007	0.57031			0.57031	0.000000			0.000000	0.000000					0.57031				
Series C Preferred	45254P409	IMHPrC				9/4/2007	8/30/2007	9/28/2007	0.57031			0.57031	0.000000			0.000000	0.000000					0.57031				
Series C Preferred	45254P409	IMHPrC				12/3/2007	11/29/2007	12/31/2007	0.57031			0.57031	0.000000			0.000000	0.000000					0.57031				
TOTALS									4.975			4.975	0.000000			0.000000	0.000000					4.975				