NEW YORK MORTGAGE TRUST INC Form 8-K February 21, 2008

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): February 20, 2008

NEW YORK MORTGAGE TRUST, INC. (Exact name of registrant as specified in its charter)

Maryland 001-32216 47-0934168
(State or other jurisdiction of (Commission File Number) (IRS Employer Identification incorporation) No.)

1301 Avenue of the Americas New York, New York 10019

(Address and zip code of principal executive offices)

Registrant's telephone number, including area code: (212) 634-9400

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)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01. Other Events.

On February 20, 2008, New York Mortgage Trust, Inc. (the "Company") announced through a press release the tax treatment of dividends paid by the Company on its common stock in 2007. A copy of the press release is attached as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

99.1 Press release dated February 20, 2008.

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 thereunto duly authorized.

NEW YORK MORTGAGE TRUST, INC. (Registrant)

Date: February 21, 2008 By: /s/ Steven R. Mumma

Steven R. Mumma Chief Financial Officer

EXHIBIT INDEX

Exhibit Description

99.1 Press release dated February 20, 2008.