

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

AMENDMENT NO. 1
to
FORM 40-F

- Registration statement pursuant to Section 12 of the Securities Exchange Act of 1934
or
 Annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934

For the fiscal year ended December 31, 2006

Commission File Number 001-31528

IAMGOLD CORPORATION

(Exact name of registrant as specified in its charter)

Canada
(Province or Other
Jurisdiction of Incorporation
or Organization)

1040
(Primary Standard Industrial
Classification Code)

Not Applicable
(I.R.S. Employer
Identification No.)

401 Bay Street, Suite 3200
P.O. Box 153
Toronto, Ontario M5H 2Y4
Canada
(416) 360-4710
(Address and telephone number of registrant's principal executive offices)

DL Services, Inc.
U.S. Bank Center
1420 5th Avenue, Suite 3400
Seattle, WA 98101-4010
(206) 903-8800
(Name, address (including zip code) and telephone number
(including area code) of agent for service in the United States)

Securities to be registered pursuant to Section 12(b) of the Act:

<u>Title of Each Class:</u>	<u>Name of Each Exchange On Which Registered:</u>
Common shares, no par value	Toronto Stock Exchange
	New York Stock Exchange
	Botswana Stock Exchange

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

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: **None**

For annual reports, indicate by check mark the information filed with this form:

Annual Information Form

Audited Annual Financial Statements

Indicate the number of outstanding shares of each of the registrant's classes of capital or common stock as of the close of the period covered by the annual report:

Class	Outstanding at December 31, 2006
Common shares, no par value	292,559,957

Indicate by check mark whether the Registrant by filing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934 (the "Exchange Act"). If "Yes" is marked, indicate the filing number assigned to the Registrant in connection with such Rule.

Yes No

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days.

Yes No

EXPLANATORY NOTE FOR 2006

This Amendment No.1 to Form 40-F for the year ended December 31, 2006 is being filed to correct the accounting for stripping costs in the Reconciliation with United States Generally Accepted Accounting Principles — Item 17 for the years ended December 31, 2006, 2005 and 2004 as described in Note 1 in the amended Exhibit 99.4. As a result, the Report of KPMG LLP and Consent of KPMG LLP have been amended in Exhibits 99.6 and 99.40 and the certifications of the Chief Executive Officer and the Chief Financial Officer and the previous consent of KPMG have been re-filed in Exhibits 99.38, 99.39 and 99.8 respectively.

SIGNATURES

Pursuant to the requirements of the Exchange Act, the Registrant certifies that it meets all of the requirements for filing on Form 40-F and has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized.

IAMGOLD CORPORATION

/s/ JOSEPH CONWAY

Joseph Conway
President and Chief Executive Officer

Date: March 9, 2009

EXHIBIT INDEX

The following documents are being filed with the Commission as exhibits to this annual report on Form 40-F.

<u>Exhibit</u>	<u>Description</u>
99.1*	Annual Information Form for the year ended December 31, 2006
99.2*	Management's Discussion and Analysis
99.3*	Annual Financial Statements (Prepared in accordance with Canadian GAAP)
99.4 (1)	Reconciliation of Canadian GAAP and United States GAAP
99.5*	Report of KPMG LLP
99.6 (1)	Report of KPMG LLP
99.7*	Report of KPMG LLP
99.8	Consent of KPMG LLP
99.9*	Consent of M. Vachon
99.10*	Consent of F. Clouston
99.11*	Consent of R. Marchand
99.12*	Consent of S. Thivierge
99.13*	Consent of D. Villeneuve
99.14*	Consent of E. Belzile
99.15*	Consent of R. Sirois
99.16*	Consent of R. Asselin
99.17*	Consent of F. Girard
99.18*	Consent of G. Chapman
99.19*	Consent of P. Levesque
99.20*	Consent of S. Padgett
99.21*	Consent of P. Sevigny
99.22*	Consent of S. Robins
99.23*	Consent of SRK Consulting
99.24*	Consent of M. Brewster
99.25*	Consent of A. Croal
99.26*	Consent of M. Edwards
99.27*	Consent of H. Hadlow
99.28*	Consent of M. Tomkinson
99.29*	Consent of R. Bray
99.30*	Consent of L. Putland
99.31*	Consent of J. Mamphey
99.32*	Consent of J. McCombe
99.33*	Consent of P. Day
99.34*	Consent of W. Valiant
99.35*	Consent of A. Aitchison
99.36*	Consent of P. Godin
99.37*	Consent of P. Simard
99.38	Certifications of Chief Executive Officer and Chief Financial Officer pursuant to Rule 13(a)-14(a) or 15(d)-14 of the Securities Exchange Act of 1934.
99.39	Certifications of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350.
99.40	Consent of KPMG LLP

* previously filed

(1) Replaces exhibit of same description as filed with the annual report on Form 40-F dated April 3, 2007.

QuickLinks

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IAMGOLD Corporation
Reconciliation with United States Generally Accepted Accounting Principles — Item 17
Years Ended December 31, 2006, 2005 and 2004

Canadian generally accepted accounting principles ("Canadian GAAP") varies in certain significant respects from the principles and practices generally accepted in the United States ("U.S. GAAP"). The effect of these principal differences on the Company's consolidated financial statements are quantified below and described in the accompanying notes.

Consolidated Statements of Earnings:

<u>(in 000's)</u>	<u>2006</u> (Restated —	<u>2005</u>	<u>2004</u>
	Note 1)		
Net earnings (loss) from continuing operations for the year reported under Canadian GAAP	\$ 72,388	\$ 20,494	\$ 11,609
Earnings from Sadiola and Yatela under Canadian GAAP, using proportionate consolidation (Note 2(a))	(70,693)	(16,561)	(17,893)
Equity earnings of Sadiola under U.S. GAAP (Note 2(a))	36,213	8,945	12,024
Equity earnings of Yatela under U.S. GAAP (Note 2(a))	37,241	1,931	6,605
Tarkwa and Damang stripping costs (Note 1)	(6,212)	—	—
Exploration expensed (Note 2(b))	(9,656)	(962)	—
Stock-based compensation (Note 2(c))	(2)	(4)	31
Amortization of royalty interests (Note 2(d))	111	(775)	(561)
Interest income (Note 2(g))	145	—	—
Non-hedge derivative gain (Note 2(g))	(40)	—	—
Warrants (Note 2(h))	(2,712)	—	—
Forward sales liability (Note 2(i))	623	—	—
Income taxes on the above	1,464	249	196
Net earnings (loss) from continuing operations, U.S. GAAP	58,870	13,317	12,011
Net earnings from discontinued operations	93	—	—
Net earnings (loss), U.S. GAAP	\$ 58,963	\$ 13,317	\$ 12,011

	<u>2006</u> (Restated —	<u>2005</u>	<u>2004</u>
	Note 1)		
Basic and diluted net earnings (loss) from continuing operations per share	\$ 0.32	\$ 0.09	\$ 0.08
Basic and diluted net earnings (loss) per share	0.32	0.09	0.08
Dividends per share	0.06	0.06	0.05

Consolidated Statements of Comprehensive Income:

U.S. GAAP requires the disclosure of a statement of comprehensive income. Comprehensive income generally encompasses all changes in shareholders' equity, except those arising from transactions with shareholders. The statements of comprehensive income for the years ended December 31, 2006, 2005 and 2004 would be presented as follows on a U.S. GAAP basis:

<u>(in 000's)</u>	<u>2006</u> (Restated —	<u>2005</u>	<u>2004</u>
	Note 1)		
Net earnings (loss), U.S. GAAP	\$ 58,963	\$ 13,317	\$ 12,011
Other comprehensive income (loss):			
Marketable securities (Note 2(e))	1,439	(258)	(850)
Cumulative translation adjustment	(4,836)	—	—
Comprehensive income (loss), U.S. GAAP	\$ 55,566	\$ 13,059	\$ 11,161



The cumulative effect of the U.S. GAAP differences discussed below on the Company's consolidated shareholders' equity is as follows:

Consolidated Statements of Shareholder's Equity:

<u>(in 000's)</u>	<u>2006</u> <small>(Restated — Note 1)</small>	<u>2005</u>	<u>2004</u>
Shareholders' equity based on Canadian GAAP	\$1,773,351	\$411,002	\$391,743
Impact on shareholders' equity of U.S. GAAP adjustments:			
Equity accounting of Sadiola and Yatela (Note 2(a))	(7,319)	(10,078)	(4,396)
Tarkwa and Damang stripping costs (Note 1)	(6,212)	—	—
Accumulated exploration expensed (Note 2(b))	(10,618)	(962)	—
Accumulated amortization of royalty interests (Note 2(d))	(1,563)	(1,674)	(899)
Interest income (Note 2(g))	145	—	—
Non-hedge derivative gain (Note 2(g))	(40)	—	—
Warrants (Note 2(h))	(27,115)	—	—
Forward sales liability (Note 2(i))	623	—	—
Income taxes on items (Notes 2(b) through 2(i))	2,025	561	312
Marketable securities (Note 2(e))	1,417	(22)	236
Shareholders' equity based on U.S. GAAP	<u>\$1,724,694</u>	<u>\$398,827</u>	<u>\$386,996</u>

Notes to U.S. GAAP Reconciliation:

1. Restatement of consolidated financial statements:

The costs associated with the Gold Fields Ghana Limited ("Tarkwa") and Abosso Goldfields Limited ("Damang") stripping programs have been capitalized as betterments under Canadian GAAP. Under U.S. GAAP, the Company's accounting policy is to account for stripping costs in accordance with Emerging Issues Task Force (EITF) 04-6 "Accounting for Stripping Costs Incurred during Production in the Mining Industry" ("EITF 04-6") and Statement of Financial Accounting Standards (SFAS) 151, Inventories. EITF 04-6 requires that stripping costs incurred during production be treated as variable inventory costs. The requirements of EITF 04-6 were effective for the Company's fiscal year beginning January 1, 2006, with the effect of initially applying the EITF to be recognized as a cumulative effect adjustment recorded in the opening balance of retained earnings in the year of adoption. The above noted stripping costs were not previously identified as a reconciling item between Canadian and U.S. GAAP and the Company has restated its reconciliation with U.S. GAAP to account for stripping costs in accordance with EITF 04-6.

The following is a summary of the significant effects of the restatement on the Company's consolidated balance sheet as of December 31, 2006 under U.S. GAAP and its consolidated statements of earnings under U.S. GAAP for the fiscal year ended December 31, 2006. The impact of the adoption of EITF 04-6 on retained earnings as at January 1, 2006 with respect to these stripping costs was not material.

	<u>December 31, 2006</u>		
	<u>As previously reported</u>	<u>Adjustment</u>	<u>As restated</u>
Consolidated Balance Sheets			
Equity investments	\$195,181	\$ (6,212)	\$188,969
Retained earnings	79,898	(6,212)	73,686
Consolidated Statement of Earnings			
Equity earnings	102,328	(6,212)	96,116
Net earnings (loss) from continuing operations, U.S. GAAP	65,082	(6,212)	58,870
Net income (loss) for the year, U.S. GAAP	65,175	(6,212)	58,963
Basic and diluted net earnings (loss) from continuing operations per share	0.35	(0.03)	0.32
Basic and diluted net earnings (loss) per share	0.35	(0.03)	0.32

2. Notes to the U.S. GAAP reconciliation:

a) *Equity Method Investments in Sadiola, Yatela, Tarkwa and Damang:*

Under Canadian GAAP, the Company accounts for its interests in the Sadiola and Yatela joint ventures by the proportionate consolidation method and its interest in the Tarkwa and Damang mines under the equity method as working interests. Under U.S. GAAP, the Company is required to equity account for all of its investments and record in earnings its proportionate share of their net income measured in accordance with U.S. GAAP.

For equity method investments, the accounting for these investments represents the aggregate of: (a) capital contributions to the joint ventures, (b) the Company's proportionate share of the net earnings or loss of the joint ventures, net of amortization of the purchase price adjustment and (c) distributions from the joint ventures.

For U.S. GAAP purposes, the Company's share of earnings from its investments have been adjusted for the following items:

(i) *Exploration and development costs:*

Under U.S. GAAP, the Company is required to expense all costs prior to the completion of a definitive feasibility study which establishes proven and probable reserves. Under Canadian GAAP, costs subsequent to establishing that a property has mineral resources which have the potential of being economically recoverable, are capitalized.

(ii) *Start-up costs:*

U.S. GAAP requires start-up costs to be expensed as incurred. Canadian GAAP allows start-up costs to be capitalized until commercial production is established.

(iii) *Deferred stripping costs:*

Under Canadian GAAP, the Company capitalized deferred stripping costs at Yatela, and stripping costs incurred during the year relating to betterments at Yatela, Tarkwa and Damang. These costs will be amortized on a units-of-production basis over the reserves that directly benefit from the stripping activity. Under U.S. GAAP, the Company accounts for stripping costs in conjunction with EITF 04-6, and Statement of Financial Accounting Standards (SFAS) 151, Inventories.

(iv) *Future income taxes:*

Tax adjustments related to the above items.

The changes in the Company's equity method investments pursuant to U.S. GAAP are as follows:

<u>(in 000's)</u>	<u>2006</u> (Restated —	<u>2005</u>	<u>2004</u>
	Note 1)		
Equity method investments, beginning of year	\$ 192,868	\$203,465	\$169,345
Net earnings	96,116	26,713	32,026
Distributions received	(100,015)	(37,310)	(25,816)
Additional investments	—	—	27,910
Equity method investments, end of year	<u>\$ 188,969</u>	<u>\$192,868</u>	<u>\$203,465</u>

The Company's proportionate share of the summarized balance sheet information of the equity method investments in accordance with U.S. GAAP, is as follows:

(in 000's)	2006 (Restated — Note 1)					
	Tarkwa	Damang	Sadiola	Yatela	Other	Total
Current assets	\$ 25,808	\$ 7,727	\$ 44,527	\$24,404	\$181	\$102,647
Long-term assets, net	74,446	6,398	62,146	17,056	—	160,046
	<u>\$100,254</u>	<u>\$14,125</u>	<u>\$106,673</u>	<u>\$41,460</u>	<u>\$181</u>	<u>\$262,693</u>
Current liabilities	\$ 12,159	\$ 2,896	\$ 20,961	\$12,590	\$ 88	\$ 48,694
Long-term obligations and other	16,859	1,590	3,489	3,092	—	25,030
Equity	71,236	9,639	82,223	25,778	93	188,969
	<u>\$100,254</u>	<u>\$14,125</u>	<u>\$106,673</u>	<u>\$41,460</u>	<u>\$181</u>	<u>\$262,693</u>

(in 000's)	2005					
	Tarkwa	Damang	Sadiola	Yatela	Other	Total
Current assets	\$ 27,520	\$11,853	\$20,150	\$18,174	\$181	\$ 77,878
Long-term assets, net	74,240	7,151	64,779	27,150	—	173,320
	<u>\$101,760</u>	<u>\$19,004</u>	<u>\$84,929</u>	<u>\$45,324</u>	<u>\$181</u>	<u>\$251,198</u>
Current liabilities	\$ 5,840	\$ 3,097	\$11,387	\$ 4,392	\$ 88	\$ 24,804
Long-term obligations and other	17,075	1,990	2,831	11,630	—	33,526
Equity	78,845	13,917	70,711	29,302	93	192,868
	<u>\$101,760</u>	<u>\$19,004</u>	<u>\$84,929</u>	<u>\$45,324</u>	<u>\$181</u>	<u>\$251,198</u>

The Company's proportionate share of the summarized income statement information of the equity method investments in accordance with U.S. GAAP, is as follows:

(in 000's)	2006 (Restated — Note 1)					
	Tarkwa	Damang	Sadiola	Yatela	Other	Total
Revenue	\$82,021	\$24,728	\$114,276	\$85,800	\$ —	\$306,825
Expenses	60,750	23,337	78,063	48,559	—	210,709
Net earnings	<u>\$21,271</u>	<u>\$ 1,391</u>	<u>\$ 36,213</u>	<u>\$37,241</u>	<u>\$ —</u>	<u>\$ 96,116</u>

(in 000's)	2005					
	Tarkwa	Damang	Sadiola	Yatela	Other	Total
Revenue	\$60,683	\$19,287	\$75,293	\$44,100	\$ —	\$199,363
Expenses (recoveries)	46,947	17,556	66,348	42,169	(370)	172,650
Net earnings	<u>\$13,736</u>	<u>\$ 1,731</u>	<u>\$ 8,945</u>	<u>\$ 1,931</u>	<u>\$ 370</u>	<u>\$ 26,713</u>

(in 000's)	2004					
	Tarkwa	Damang	Sadiola	Yatela	Other	Total
Revenue	\$42,971	\$22,799	\$62,966	\$39,485	\$ —	\$168,221
Expenses(recoveries)	35,231	17,390	50,942	32,880	(248)	136,195
Net earnings	<u>\$ 7,740</u>	<u>\$ 5,409</u>	<u>\$12,024</u>	<u>\$ 6,605</u>	<u>\$ 248</u>	<u>\$ 32,026</u>

(b) Exploration expensed:

Under U.S. GAAP, the Company is required to expense all costs prior to the completion of a definitive feasibility study which establishes proven and probable reserves. Under Canadian GAAP, costs subsequent to establishing that a property has mineral resources which have the potential of being economically recoverable, are capitalized.

(c) Stock-based compensation:

In December 2004, the FASB issued SFAS No. 123 (Revised 2004), "Share-Based Payments" ("SFAS 123R"). SFAS 123(R) supersedes APB Opinion No. 25, "Accounting for Stock Issued to Employees," and amends SFAS No. 95, "Statement of Cash Flows". Generally, the fair value approach in SFAS 123(R) is similar to the fair value approach described in SFAS No. 123. The Company used the Black-Scholes formula to estimate the fair value of stock options granted to employees. During the year ended December 31, 2006, the adoption of SFAS 123(R) did not have a material impact on stock-based compensation expense.

(d) Amortization of royalty interests:

Under Canadian GAAP, depreciation and amortization may be calculated on the unit-of-production method based upon the estimated mine life, whereas under U.S. GAAP, the calculations are made based upon proven and probable mineable reserves. This results in a higher amortization charge under U.S. GAAP for revenue producing royalties.

(e) Marketable securities:

Under U.S. GAAP, marketable securities which are considered "available for sale securities", are recorded at fair value with any unrealized holding gains and losses excluded from the determination of earnings and reported as a separate component of other comprehensive income under shareholders' equity.

(f) Convertible debenture receivable:

Under U.S. GAAP, the convertible debenture receivable has been accounted for as an "available for sale security".

(g) Gold receivable:

Under Canadian GAAP, the gold receivable is revalued at each balance sheet date at the current spot price and the variation is accounted for under the "non-hedge derivative gain" caption in the statement of earnings. The discount is amortized up to the time of deliveries and is accounted for under the "investment income" caption in the statement of earnings.

Under U.S. GAAP, the gold receivable is considered a hybrid instrument composed of a receivable host contract and an embedded derivative that must be bifurcated from the host contract. The value of the embedded derivative was zero on acquisition. The host contract is accounted for as an interest-bearing receivable, with accrued interest charged to earnings. The embedded derivative is marked-to-market at each balance sheet date with the variation charged to earnings under "non-hedge derivative gain or loss". Furthermore, the receivable and the embedded derivative instrument are presented separately on the balance sheet.

(h) Warrants:

Under Canadian GAAP, warrants to purchase common shares are accounted for as a component of shareholders' equity. Under U.S. GAAP, issuers having warrants with an exercise price denominated in a currency other than the issuer's functional currency are required to treat the fair value of the warrants as a liability and to mark to market those warrants on a current basis.

(i) *Forward sales liability:*

Under Canadian GAAP, forward gold sales contracts for the Mupane mine are accounted for as normal purchase and sale contracts from the date of acquisition. Under U.S. GAAP, the forward contracts were accounted for as normal purchase and sale contracts from June 26, 2006, the date documentation of the accounting treatment for these contracts was finalized. Prior to June 26, 2006, the forward contracts were accounted for on a mark-to-market basis.

(j) *Defined benefit plans and other post retirement benefits:*

FAS 158 requires an employer to recognize the overfunded or underfunded status of a defined benefit plan as an asset or liability with changes in that funded status recognized through comprehensive income; and measure the funded status of a plan as of the year-end date. During the year ended December 31, 2006, the adoption of this statement did not have a material impact on the Company's financial statements.

Consolidated Balance sheet:

The Company's balance sheets prepared under U.S. GAAP are presented below:

(in 000's)	<u>2006</u> (Restated — Note 1)	<u>2005</u>
ASSETS		
<i>Current Assets:</i>		
Cash and cash equivalents	\$ 71,112	\$ 37,575
Short term deposits	22,864	15,823
Gold bullion	49,012	48,840
Receivables and other current assets	43,547	2,468
Inventories	44,954	—
Current assets held for sale	17,924	—
	<u>249,413</u>	<u>104,706</u>
Other long-term assets	48,377	3,575
Equity investments	188,969	192,868
Royalty interests	38,224	49,810
Mining assets	903,244	—
Exploration and development	284,275	—
Goodwill	464,975	74,886
Long-term assets held for sale	33,166	—
	<u>\$2,210,643</u>	<u>\$425,845</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
<i>Current liabilities:</i>		
Accounts payable and accrued liabilities	\$ 86,104	\$ 3,949
Dividends payable	17,570	8,870
Current portion of long-term liabilities	69,591	—
Current liabilities relating to assets held for sale	9,240	—
	<u>182,505</u>	<u>12,819</u>
<i>Long-term liabilities:</i>		
Long-term debt	9,625	—
Future income and mining tax liability	180,366	14,199
Asset retirement obligations	32,350	—
Accrued benefit liability	6,321	—
Warrants	27,115	—
Long-term portion of forward sales liability	28,093	—
Long-term liabilities relating to assets held for sale	15,862	—
	<u>299,732</u>	<u>14,199</u>
Non-controlling interest	3,712	—
<i>Shareholders' equity:</i>		
Common shares	1,635,536	359,574
Stock-based compensation	19,186	7,277
Share purchase loans	(295)	(296)
Retained earnings	73,686	32,294
Accumulated other comprehensive income	(3,419)	(22)
	<u>1,724,694</u>	<u>398,827</u>
	<u>\$2,210,643</u>	<u>\$425,845</u>

Consolidated Statements of cash flows:

The Company's statements of cash flows prepared under U.S. GAAP are presented below:

(in 000's)	2006 (Restated) (Note 1)	2005	2004
CASH PROVIDED BY (USED IN):			
<i>Operating Activities:</i>			
Net earnings from continuing operations, U.S. GAAP	\$ 58,870	\$ 13,317	\$ 12,011
Items not affecting cash:			
Depreciation and amortization	26,258	6,613	5,783
Future income taxes	(2,104)	(2,804)	(6,192)
Equity earnings of investees	(96,116)	(26,713)	(32,026)
Stock based compensation	3,104	964	1,469
Unrealized foreign exchange losses	(622)	585	1,492
Writedowns	558	—	318
Amortization of forward sales liability	(11,045)	—	—
Loss (gain) on non-hedge derivatives and sale of royalties and other assets	247	—	(1,120)
Dividends received from equity investments	54,550	16,504	23,715
Contribution to pension fund	(7,168)	—	—
Changes in non-cash working capital:			
Current receivables	(615)	454	67
Inventories	387	—	—
Accounts payable	(29,396)	907	274
Accrued liabilities	6,614	(822)	(2,300)
Prepaid expenses	(97)	(83)	(37)
	<u>3,425</u>	<u>8,922</u>	<u>3,454</u>
<i>Financing activities:</i>			
Issue of common shares, net of issue costs	11,524	6,440	1,108
Dividends paid	(8,870)	(7,276)	(6,725)
Proceeds from debt drawdowns	9,031	—	—
Loan repayments	(19,772)	—	—
Repurchase of call options	(3,363)	—	—
	<u>(11,450)</u>	<u>(836)</u>	<u>(5,617)</u>
<i>Investing activities:</i>			
Mining assets	(10,146)	—	—
Receipts from (investments in) equity investments	45,466	20,805	(25,808)
Short-term deposits	(7,040)	(15,595)	23,265
Other assets	(2,829)	(229)	—
Gold bullion royalties	(172)	(784)	(773)
Proceeds from sale of royalty interests and marketable securities	14,849	—	1,833
Gold receivable	3,890	—	—
Transaction costs and settlement of options, net of cash acquired from GGL and Cambior	(877)	(740)	—
	<u>43,141</u>	<u>3,457</u>	<u>(1,483)</u>
Increase (decrease) in cash and cash equivalents from continuing operations	35,116	11,543	(3,646)
Decrease in cash and cash equivalents from discontinued operations	(1,579)	—	—
Net increase (decrease) in cash and cash equivalents	33,537	11,543	(3,646)
Cash and cash equivalents, beginning of year	37,575	26,032	29,678
Cash and cash equivalents, end of year	<u>\$ 71,112</u>	<u>\$ 37,575</u>	<u>\$ 26,032</u>
Supplemental cash flow information:			
Income taxes paid	<u>\$ 3,083</u>	<u>\$ 829</u>	<u>\$ 818</u>

3. Impact of recent United States accounting pronouncements:

US GAAP

(i) *Inventory costs:*

In November 2004, the Financial Accounting Standards Board (FASB) issued Statement 151, Inventory Costs. This statement amends ARB 43 to clarify that:

- (i) Abnormal amounts of idle facility expenses, freight, handling costs and wasted material (spoilage) should be recognized as current period charges; and
- (ii) Requires the allocation of fixed production overhead to inventory based on the normal capacity of the production facilities.

The provisions of this statement are effective for inventory costs incurred during fiscal years beginning after June 15, 2005. The adoption of this statement did not have a material impact on the Company's financial statements.

(ii) *Stripping costs:*

In March 2005, the FASB ratified Emerging Issues Task Force Issue No. 04-6, "Accounting for Stripping Costs Incurred during Production in the Mining Industry:", (EITF 04-6) which addresses the accounting for stripping costs that should be included as a component of ore stockpiles to be recognized in mining costs. As a result, capitalization of stripping costs is appropriate only to the extent ore stockpiles exist at the end of a reporting period. The requirements of EITF 04-6 were effective for the Company's fiscal year beginning January 1, 2006, with the effect of initially applying the EITF to be recognized as a cumulative effect adjustment recorded in the opening balance of retained earnings in the year of adoption.

(iii) *Statement on accounting changes and errors corrections:*

In May 2005, FASB issued Statement No. 154 "Accounting Changes and Error Corrections — a replacement of APB No. 20 and FASB Statement No. 3". This statement replaces APB Opinion No. 20 "Accounting Changes", and FASB Statement No. 3 "Reporting Accounting Changes in Interim Financial Statements", and changes the requirements for the accounting for and reporting of a change in accounting principle. This Statement applies to all voluntary changes in accounting principle. It also applies to changes required by an accounting pronouncement in the unusual instance that the pronouncement does not include specific transition provisions. When a pronouncement includes specific transition provisions, those provisions should be followed. Opinion 20 previously required that most voluntary changes in accounting principle be recognized by including in net income of the period of the change the cumulative effect of changing to the new accounting principle. This statement requires retrospective application to prior periods' financial statements of changes in accounting principle, unless it is impracticable to determine either the period-specific effects or the cumulative effect of the change. This Statement is effective for accounting changes made in fiscal years beginning after December 15, 2005. Adoption of this statement did not have an impact on the Company's financial statements.

(iv) *Other than temporary impairment:*

In November 2005, the FASB issued FASB Staff Position (FSP) SFAS 115-1 and SFAS 124-1, "The Meaning of Other-Than-Temporary Impairment and its Application to Certain Investments". This FSP addresses the determination as to when an investment is considered impaired, whether that impairment is other than temporary, and the measurement of an impairment loss. This FSP also includes accounting considerations subsequent to the recognition of an other-than-temporary impairment and requires certain disclosures about unrealized losses that have not been recognized as other-than-temporary impairments. The guidance in FSP SFAS 115-1 and SFAS 124-1 is applicable to reporting periods beginning after December 15, 2005. The Statement did not have an impact on the Company's financial statements.

(v) ***Accounting for certain hybrid financial instruments:***

In February 2006, the FASB issued SFAS No. 155, "Accounting for Certain Hybrid Financial Instruments — an amendment of FASB Statements No. 133 and 140". This Statement resolves issues addressed in Statement 133 Implementation Issue No. D1, "Application of Statements 133 to Beneficial Interest in Securitized Financial Assets." This Statement:

- (a) Permits fair value remeasurement for any hybrid financial instrument that contains an embedded derivative that otherwise would require bifurcation;
- (b) Clarifies which interest-only strips and principal-only strips are not subject to the requirements of SFAS 133;
- (c) Establishes a requirement to evaluate interests in securitized financial assets to identify interests that are freestanding derivatives or that are hybrid financial instruments that contain an embedded derivative requiring bifurcation;
- (d) Clarifies that concentration of credit risk in the form of subordination are not embedded derivatives; and,
- (e) Amends Statement 140 to eliminate the prohibition on a qualifying special-purpose entity from holding a derivative financial instrument that pertains to a beneficial interest other than another derivative financial instrument.

This statement is effective for all financial instruments acquired or issued after the beginning of fiscal years that begin after September 15, 2006. The Company does not expect that this pronouncement will have an impact on its financial statement.

(vi) ***Accounting for uncertainty in income taxes:***

In June 2006, the FASB issued FIN 48 "Accounting for Uncertainty in Income Taxes — an interpretation of FASB Statement No. 109" ("FIN 48"). FIN 48 provides guidance on the recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken on a tax return. FIN 48 requires that the Company recognize in its financial statements the impact of a tax position if that position is more likely than not of being sustained on audit, based on the technical merits of the position. It also provides criteria for the derecognition, classification, interest and penalties, accounting in interim periods and disclosure. The interpretation is effective for fiscal years beginning after December 15, 2006 with the cumulative effect of the change in accounting principle recorded as an adjustment to the opening balance of retained earnings. The Company is presently evaluating the impact of this statement on its financial statements.

(vii) ***Fair value measurements:***

In September 2006, the FASB issued SFAS 157, "Fair Value Measurements" ("SFAS 157"), which defines fair value, establishes a framework for measuring fair value and a framework for measuring assets and liabilities at fair values when a particular standard describes it. In addition, SFAS 157 prescribes a more enhanced disclosure of fair value measures and requires additional expanded disclosure when non-market data is used to assess fair values. The provisions of SFAS 157 are effective for fiscal years beginning after November 5, 2007. The Company is currently evaluating the impact of the adoption of this statement will have on its financial statements.

(viii) ***Fair value option for financial assets and financial liabilities:***

In February 2007, the FASB issued SFAS No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities — Including an Amendment of FASB Statement No. 115". This pronouncement permits entities to use the fair value method to measure certain financial assets and liabilities by electing an irrevocable option to use the fair value method at specific election dates. After election of the option, subsequent changes in fair value would result in the recognition of unrealized gains or losses as period costs during the period the change occurred. SFAS No. 159 becomes effective as of the beginning of the first fiscal year that begins after November 15, 2007, with early adoption permitted.

However, entities may not retroactively apply the provisions of SFAS No. 159 to fiscal years preceding the date of adoption. We are currently evaluating the impact that SFAS No. 159 may have on the Company's financial statements.

Canadian GAAP

1) Financial Instruments

In April 2005, the CICA Accounting Standards Board (AcSB) issued the following new sections: Section 1530, "Comprehensive Income", Section 3251, "Equity", Section 3855, "Financial Instruments — Recognition and Measurement", and Section 3865, "Hedges". These standards, which are aimed at harmonizing Canadian and US rules, will be applicable for fiscal years starting on or after October 1, 2006. The Company is currently evaluating the impact of this pronouncement, including the initial application.

1.1) Section 1530 "Comprehensive Income"

According to Section 1530 "Comprehensive Income", comprehensive income includes net income as well as all changes in equity during a period, from transactions and events from non-owners sources.

1.2) Section 3251 "Equity"

This Section establishes standards for the presentation of equity and changes in equity during the reporting period. The main feature of this Section is a requirement for an enterprise to present separately each of the changes in equity during the period, including comprehensive income, as well as components of equity at the end of the period.

1.3) Section 3855 "Financial Instruments — Recognition and Measurement"

One of the basic principles of Section 3855 is that fair value is the most relevant measure for financial instruments.

Financial assets, which include trade and loans receivable and investments in debt and equity securities, must be classified into one of the four categories:

- Held-to-maturity investments (measured at cost);
- Loans and receivables (measured at amortized cost);
- Held for trading assets (measured at fair value with changes in fair value recognized in earnings immediately);
- Available-for-sale assets, including investments in equity securities, held-to-maturity investments that an entity elects to designate as being available for sale, and any financial asset that does not fit into any other category (measured at fair value with changes in fair value accumulated in a separate component of shareholders' equity called "Other Comprehensive Income" until the asset is sold). Impairment of investments in securities would be recognized earlier than under existing GAAP.

Financial liabilities, which include long-term debt and other similar instruments, must be accounted for at amortized cost, except for those classified as held for trading, which must be measured at fair value.

1.4) Section 3865 "Hedges"

Section 2865 includes the guidance on hedging relationships that was previously contained in AcG-13, "Hedging relationships", such as that relating to the designation of hedging relationships and their documentation and specifies how hedge accounting should be applied and identifies the information that should be disclosed.

Derivatives used as hedging items should be measured at fair value with the following specific considerations:

- If the derivative is used as a hedge of an exposure to changes in fair value of an asset or a liability or of a firm commitment, changes in fair value of the derivative and offsetting change in the fair value of the hedged item attributable to the hedged risk exposure are recognized in net income. The carrying amount of the hedged item is adjusted for the gain or loss on the hedged risk.
- If the derivative is used as a hedge of an exposure to changes in cash flows of an asset or liability or of a forecasted transaction or of a foreign currency risk relating to a firm commitment, the portion of the gain or loss on the derivative that is determined to be an effective hedge is recognized in other comprehensive income. The portion determined not to be an effective hedge is recognized in net income. Gains or losses accrued in other comprehensive income are recognized in net income in the period in which the hedged item has an impact on net earnings.
- A hedge of a net investment in a self-sustaining foreign operation is treated in a manner similar to a cash flow hedge.

2) Stripping Costs

On March 2, 2006, the CICA issued EIC-160 — "Stripping Costs Incurred in the Production Phase of a Mining Operation" which requires that stripping costs be expensed unless the stripping activity can be shown to represent a betterment to the mineral property which requires such costs be capitalized. Retroactive treatment may be applied. However, if not applied on a retroactive basis, any existing balance sheet amount relating to stripping costs represents the opening balance for the year of initial year of application. Any capitalized stripping costs or any opening existing balance should be amortized over the reserves that directly benefit from the stripping activity on a units of production basis. The application of this accounting treatment is required for fiscal years beginning on or after July 1, 2006. The Company intends to apply this accounting recommendation on a prospective basis.

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Exhibit 99.4

IAMGOLD Corporation Reconciliation with United States Generally Accepted Accounting Principles — Item 17 Years Ended December 31, 2006, 2005 and 2004

**AUDITORS' REPORT ON RECONCILIATION WITH UNITED STATES
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES—ITEM 17**

To the Board of Directors of IAMGOLD Corporation

On March 30, 2007, we reported on the consolidated balance sheets of IAMGOLD Corporation (the "Company") as at December 31, 2006 and 2005 and the consolidated statements of earnings and retained earnings and cash flows for each of the years in the three-year period ended December 31, 2007, which are included in or incorporated by reference in the annual report on Form 40-F. In connection with our audits of the aforementioned consolidated financial statements, we also have audited the related supplemental restated note entitled "Reconciliation with United States Generally Accepted Accounting Principles—Item 17" included in Amendment No. 1 to Form 40-F. This supplemental restated note is the responsibility of the Company's management. Our responsibility is to express an opinion on this supplemental note based on our audits.

In our opinion, such supplemental restated note, when considered in relation to the basic consolidated financial statements taken as a whole, presents fairly, in all material respects, the information set forth therein.

/s/ **KPMG LLP**

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

March 30, 2007, except as to notes 1 and 2(a),
which are as of March 3, 2009

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Exhibit 99.6

AUDITORS' REPORT ON RECONCILIATION WITH UNITED STATES GENERALLY ACCEPTED ACCOUNTING PRINCIPLES—
ITEM 17

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors of IAMGOLD Corporation

We consent to the inclusion in this annual report on Form 40-F/A of:

- our auditors' report dated March 30, 2007 on the consolidated balance sheets of IAMGOLD Corporation (the "Company") as at December 31, 2006 and 2005 and the consolidated statements of earnings and retained earnings and cash flows for each of the years in the three-year period ended December 31, 2006; and
- our Report of Independent Registered Public Accounting Firm dated March 30, 2007 on management's assessment of the effectiveness of internal control over financial reporting as of December 31, 2006 and the effectiveness of internal control over financial reporting as of December 31, 2006.

each of which is contained in or incorporated by reference in this annual report on Form 40-F/A of the Company for the fiscal year ended December 31, 2006.

We also consent to the incorporation by reference of the above reports in the registration statement (No. 333-142127) on Form S-8.

/s/ **KPMG LLP**

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

March 30, 2007

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Exhibit 99.8

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

CERTIFICATIONS

I, Joseph F. Conway, certify that:

1. I have reviewed this annual report on Form 40-F of IAMGOLD Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report;
4. The issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting.
5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Date: March 9, 2009

/s/ JOSEPH F. CONWAY

Joseph F. Conway
President and Chief Executive Officer

CERTIFICATIONS

I, Carol T. Banducci, certify that:

1. I have reviewed this annual report on Form 40-F of IAMGOLD Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report;
4. The issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting.
5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Date: March 9, 2009

/s/ CAROL T. BANDUCCI

Carol T. Banducci
Chief Financial Officer

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Exhibit 99.38

CERTIFICATIONS
CERTIFICATIONS

**CERTIFICATION PURSUANT TO
18 U.S.C. §1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Annual Report of IAMGOLD Corp. (the "Company") on Form 40-F for the year ended December 31, 2006 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joseph F. Conway, the President and Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 9, 2009

/s/ JOSEPH F. CONWAY

Joseph F. Conway
President and Chief Executive Officer

**CERTIFICATION PURSUANT TO
18 U.S.C. §1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Annual Report of IAMGOLD Corp. (the "Company") on Form 40-F for the year ended December 31, 2006 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Carol T. Banducci, the Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 9, 2009

/s/ CAROL T. BANDUCCI

Carol T. Banducci
Chief Financial Officer

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Exhibit 99.39

CERTIFICATION PURSUANT TO 18 U.S.C. §1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

CERTIFICATION PURSUANT TO 18 U.S.C. §1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

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Exhibit 99.40

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors of IAMGOLD Corporation

We consent to the inclusion in this annual report on Form 40-F/A of our auditors' report on the restated Reconciliation with United States Generally Accepted Accounting Principles—Item 17 dated March 30, 2007, except for notes 1 and 2(a), which are as of March 3, 2009, which is contained in or incorporated by reference in this annual report on Form 40-F/A of the Company for the fiscal year ended December 31, 2006.

We also consent to the incorporation by reference of the above report in the registration statement (No. 333-142127) on Form S-8.

/s/ **KPMG LLP**

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

March 3, 2009

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Exhibit 99.40

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM