

TIER TECHNOLOGIES INC
Form 8-K
October 27, 2006

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 27, 2006

Tier Technologies, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

000-23195

(Commission
File Number)

94-3145844

(I.R.S. Employer
Identification No.)

10780 Parkridge Blvd., 4th Floor, Reston,
Virginia

(Address of principal executive offices)

20191

(Zip Code)

Registrant's telephone number, including area code:

571-382-1000

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))

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Item 2.02 Results of Operations and Financial Condition.

On October 27, 2006, Tier Technologies, Inc. ("Tier" or the "Company") filed its Annual Report on Form 10-K for the fiscal year ended September 30, 2005. On December 14, 2005, Tier announced the delay in filing its fiscal year 2005 Form 10-K, and the expected restatement of its financial results for the fiscal years ended September 30, 2002, 2003 and 2004 and for the associated fiscal quarters as needed. On October 25, 2006, Tier filed its amended Annual Report on Form 10-K/A for the fiscal year ended September 30, 2004.

Tier anticipates completing and filing all outstanding SEC filings, including all fiscal year 2005 and 2006 Quarterly Reports on Form 10-Q over the next several weeks. Tier expects to timely file its fiscal year 2006 Form 10-K.

Item 9.01 Financial Statements and Exhibits.

Exhibit 99.1 sets forth a press release that Tier issued on October 27, 2006, with selected financial information relating to Item 2.02 above. Exhibit 99.1 shall be deemed to be furnished and not issued by the Company on October 27, 2006.

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SIGNATURES

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.

Tier Technologies, Inc.

October 27, 2006

By: *David E. Fountain*

Name: David E. Fountain

Title: Chief Financial Officer

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Exhibit Index

Exhibit No.	Description
99.1	Press release titled "Tier Files Fiscal 2005 Form 10-K" issued by the Company on October 27, 2006.