

TIER TECHNOLOGIES INC  
Form 8-K  
November 28, 2006

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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):

November 22, 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 November 22, 2006, Tier Technologies, Inc. ("Tier" or the "Company") filed its Quarterly Report on Form 10-Q for the fiscal period ended June 30, 2006. 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. On October 27, 2006, Tier filed its Annual Report on Form 10-K for the fiscal year ended September 30, 2005. On November 13, 2006, Tier filed its Quarterly Report on Form 10-Q/A for the fiscal period December 31, 2005. On November 14, 2006, Tier filed its Quarterly Report on Form 10-Q for the fiscal period March 31, 2006.

Tier expects to timely file its fiscal year 2006 Form 10-K.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits

Exhibit 99.1 sets forth a press release that Tier issued on November 22, 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 November 22, 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.

*November 27, 2006*

By: *David E. Fountain*

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*Name: David E. Fountain*

*Title: Chief Financial Officer*

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### Exhibit Index

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press release titled "Tier Files Fiscal 2006 Third Quarter Form 10-Q," issued by the Company on November 22, 2006.