

TIER TECHNOLOGIES INC
Form 8-K
January 25, 2005

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): **January 21, 2005**

TIER TECHNOLOGIES, INC.

Exact name of registrant as specified in its charter)

California

(State or other jurisdiction of
incorporation)

000-23195

(Commission
File Number)

94-3145844

(IRS Employer Identification No.)

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

(Address of principal executive offices)

20191

(Zip Code)

(571) 382-1090

(Registrant's telephone number, including
area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the obligation of the registrant under any of the following provisions:

- Written communication 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 communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 4.01 Changes in Registrant's Certifying Accountant

On January 21, 2005, the Audit Committee of the Board of Directors of Tier Technologies, Inc. (the Company) appointed McGladrey & Pullen, LLP (McGladrey), as the Company's new independent registered public accounting firm, to perform auditing services commencing with the fiscal year ending September 30, 2005.

Prior to January 21, 2005, neither the Company nor anyone acting on its behalf had consulted with McGladrey regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements; or (ii) any matter that was either the subject of a disagreement (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to that Item) or a reportable event (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TIER TECHNOLOGIES, INC.

By: /s/ Jeffrey A. McCandless
Jeffrey A. McCandless
Chief Financial Officer

Date: January 25, 2005