FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL							
OMB Number:	3235-0287						
Estimated average burden							
hours per response:	0.5						

obligations may continue. See Instruction 1(b). Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* SERATI TAMMY S (Last) (First) (Middle) 4400 MAIN STREET						2. Issuer Name and Ticker or Trading Symbol H&R BLOCK INC [HRB] 3. Date of Earliest Transaction (Month/Day/Year) 12/15/2004										5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner X Officer (give title Other (specify below) below) Senior VP, Human Resources				
(Street) KANSA	S CITY M		54111 (Zip)		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								Lin	. Individual or Joint/Group Filing (Check Applicable ine) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
Table I - Non-Deriv 1. Title of Security (Instr. 3) 2. Transa Date (Month/L					2A. Deemed Execution Date			3. 4. Secu Dispos Code (Instr. 5)		4. Secur Dispose	of, or Benefic rities Acquired (A) ed Of (D) (Instr. 3, 4		i (A) or	5. Amou Securiti Benefic	int of es ially Following	Form (D) o	n: Direct or Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
Common Stock, without par value 12/1				12/15	/2004			Co.	_	v	Amount 2.520	(D)		Price \$48.4	Transac (Instr. 3	tion(s)	D		(
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security		3A. Deeme Execution if any (Month/Day	Date,	4. Transaction Code (Instr. 8)				6. Date Exercis Expiration Dat (Month/Day/Ye		Date		7. Title and An of Securities Underlying Derivative Sec (Instr. 3 and 4)		ecurity	8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	у	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Date Exercis	sable		piration te	Title		Amount or Number of Shares					
Call Option to Purchase	\$39.03								12/02/	2004	12	/02/2012	Comi Stoc with	k, out	20,000		20,000		D	
Call Option to Purchase	\$43.25								06/30/	2004	06	/30/2013	Comi Stoo with par va	k, out	14,000		14,000		D	
Call Option to Purchase	\$47.68								06/30/	2005	06	/30/2014	Comr Stoo with par va	k, out	14,000		14,000		D	

Explanation of Responses:

1. Units acquired under the H&R Block Deferred Compensation Plan for Executives, as Amended and Restated. Each unit has the value of one share of Common Stock.

Remarks:

By: Michael K. Post per Power of Attorney

** Signature of Reporting Person

12/16/2004

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.