SEC Form 4	
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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b)
Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL										
OMB Number:	3235-0287									
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hours per response:	0.5	
of Reporting Person(s) to Issuer		

1. Name and Address of Reporting Person*				2. Issuer Name and H&R BLOCK			0)		5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
FRIGON HE		1110				X Director	1	0% Owner						
(Last) 4400 MAIN STF		(Middle	2) 2)	3. Date of Earliest Transaction (Month/Day/Year) 10/01/2004						Officer (give below)		other (specify elow)		
				4. If Amendment, Date of Original Filed (Month/Day/Year)						6. Individual or Joint/Group Filing (Check Applicable				
(Street) KANSAS CITY (City)	MO (State)								-	v One Reporting v More than One				
	Tab	le I -	Non-Deriva	tive Securities A	Acquir	ed, I	Disposed	of, or E	Beneficia	ally Owned				
Date			2. Transaction Date (Month/Day/Yea	ar) 2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)					5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		
			Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)				
Common Stock, without par value 10/01/200					J ⁽¹⁾		20	Α	\$50.115	4,426	D			
Common Stock, without par value									4,000	I	By Foundation ⁽²⁾			

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	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		5. Nu of Deriv Secu Acqu (A) of Dispo of (D) (Instr and 5	rative rities ired r osed) . 3, 4	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Call Option to Purchase	\$25							06/30/2000	06/30/2009	Common Stock, without par value	2,000		2,000	D	
Call Option to Purchase	\$16.188							06/30/2001	06/30/2010	Common Stock, without par value	4,000		4,000	D	
Call Option to Purchase	\$32.275							06/30/2002	06/30/2011	Common Stock, without par value	6,000		6,000	D	
Call Option to Purchase	\$46.15							06/30/2003	06/30/2012	Common Stock, without par value	4,000		4,000	D	
Call Option to Purchase	\$43.25							06/30/2004	06/30/2013	Common Stock, without par value	4,000		4,000	D	
Call Option to Purchase	\$47.68							06/30/2004	06/30/2014	Common Stock, without par value	4,000		4,000	D	

Explanation of Responses:

1. Units for dividends paid under the H&R Block Stock Plan for Non-Employee Directors. Each unit has the value of one share of Common Stock.

2. The shares are held by the Frigon Family Foundation, a charitable foundation for which I am a director.

Remarks:

By: Michael K. Post per Power of Attorney 10/04/2004

** Signature of Reporting Person 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.