Instruction 1(b)

## FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

	OMB APPROVAL								
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l	hours per response:	0.5							

or Section 30(h) of the Investment Company Act of 1940 5. Relationship of Reporting Person(s) to Issuer (Check all applicable) 2. Issuer Name and Ticker or Trading Symbol 1. Name and Address of Reporting Person H&R BLOCK INC [ HRB ] **SERATI TAMMY S** Director 10% Owner Officer (give title Other (specify below) 3. Date of Earliest Transaction (Month/Day/Year) below) (Last) (First) (Middle) 12/30/2004 Senior VP, Human Resources 4400 MAIN STREET 4. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable (Street) Line) KANSAS CITY MO 64111 Form filed by One Reporting Person Form filed by More than One Reporting Person (City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 1. Title of Security (Instr. 3) 2. Transaction 2A. Deemed 5. Amount of 6. Ownership 7. Nature Transaction Execution Date. Securities Form: Direct of Indirect (Month/Day/Year) Code (Instr. 8) (D) or Indirect (I) (Instr. 4) if any 5) Beneficially Beneficial (Month/Day/Year) Owned Following Ownership Reported (Instr. 4) (A) or (D) Transaction(s) Code Amount Price (Instr. 3 and 4) J<sup>(1)</sup> 12/30/2004 Common Stock, without par value 2.526 A \$48,45 5,376.958 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	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code ( 8)			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	\$39.03							12/02/2004	12/02/2012	Common Stock, without par value	20,000		20,000	D	
Call Option to Purchase	\$43.25							06/30/2004	06/30/2013	Common Stock, without par value	14,000		14,000	D	
Call Option to Purchase	\$47.68							06/30/2005	06/30/2014	Common Stock, without par value	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

01/03/2005

\*\* 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.