

<b>OMB APPROVAL</b>	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Check this box if no longer subject to Section 16. Form 4 or Form 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* <b>FRIGON HENRY F</b>  (Last) (First) (Middle) <b>4400 MAIN STREET</b>  (Street) <b>KANSAS CITY MO 64111</b>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <b>H&amp;R BLOCK INC [ HRB ]</b>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <b>01/03/2005</b>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock, without par value	01/03/2005		J <sup>(1)</sup>		20	A	\$49.01	4,446	D	
Common Stock, without par value								4,000	I	By Foundation <sup>(2)</sup>

**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. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		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					
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	\$16.1875							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 01/04/2005

\*\* 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.