

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Amendment No. 2

FORM 8-A/A

FOR REGISTRATION OF CERTAIN  
CLASSES OF SECURITIES  
PURSUANT TO SECTION 12(b) OR (g) OF  
THE SECURITIES EXCHANGE ACT OF 1934

H&R Block, Inc.

-----  
(Exact name of registrant as specified in charter)

MISSOURI

-----  
(State of incorporation or organization)

44-0607856

-----  
(I.R.S. Employer Identification No.)

4400 Main Street, Kansas City, MO 64111

-----  
(Address of principal executive offices) (zip code)

If this Form relates to the registration of a class of debt securities and is effective upon filing pursuant to General Instruction A.(c)(1), please check the following box.

If this Form relates to the registration of a class of debt securities and is to become effective simultaneously with the effectiveness of a concurrent registration statement under the Securities Act of 1933 pursuant to General Instruction A.(c)(2), please check the following box.

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class to be so registered	Name of each exchange on which each class is to be registered
----- Preferred Stock Purchase Rights	----- New York Stock Exchange

Securities to be registered pursuant to Section 12(g) of the Act: None

Item 1. Description of Registrant's Securities to be Registered.

The response to Item 1 of the Registration Statement on Form 8-A of H&R Block, Inc. (the "Company"), dated July 21, 1988, as amended June 14, 1990, is hereby amended by incorporating the following paragraphs.

On March 25, 1998, the Company's Board of Directors adopted a resolution to amend the Rights Agreement, dated as of July 14, 1988 (the "Existing Agreement"). The following paragraphs summarize the amendments to the Existing Agreement (the revised version of the Existing Agreement is herein referred to as the "Amended Agreement").

1. Increase in Triggering Percentage. The definition of Acquiring Person was amended to increase the percentage ownership of the Company's outstanding Common Stock required to become an Acquiring Person from 10% to 15%.

2. Amendments. The Existing Agreement allowed the Board of Directors to amend the Existing Agreement without approval of the holders of the Rights Certificates to cure any ambiguity, to correct or supplement an inconsistent provision or to make such other amendments which fulfill the objectives of the Existing Agreement. The Amended Agreement may be amended or supplemented from time to time in order (a) to cure any ambiguity, (b) to correct or supplement any provision which may be defective or inconsistent with any other provision, (c) to shorten or lengthen any time period (including the Final Expiration Date, subject to certain limitations), (d) to increase or decrease the Purchase Price, (e) to increase or decrease the Exchange Ratio, or (f) to change or supplement provisions of the Rights Agreement which the Company may deem necessary or desirable and which shall not adversely affect the interests of the holders of Right Certificates (other than an Acquiring Person or an Affiliate or Associate of an Acquiring Person). However, if a Person becomes an Acquiring Person, the Rights Agreement may not be amended in any manner which would adversely affect the interests of the holders of the Rights. Also, the Company may, at any time prior to any person becoming an Acquiring Person, amend the Rights Agreement to lower the 15% threshold to not less than the greater of (i) any percentage greater than the largest percentage of the Voting Power of the Company then known by the Company to be beneficially owned by any Person (other than the Company, or any of its affiliates) together with all Affiliates or Associates of such Person, and (ii) 10%.

3. Change of Rights Agent. ChaseMellon Shareholder Services, L.L.C. has been appointed as Rights Agent under the Amended Agreement.

The foregoing description of the Amended Agreement does not purport to be complete and is qualified in its entirety by reference to the Fourth Amendment to Rights Agreement attached hereto as Exhibit 5.

Item 2. Exhibits.

Item 2 is hereby amended by adding the following exhibits attached hereto:

Exhibit No. -----	Description -----
5	Fourth Amendment to Rights Agreement, dated as of March 25, 1998, between H&R Block, Inc. and ChaseMellon Shareholder Services, L.L.C.

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this amendment to be signed on its behalf by the undersigned, thereunto duly authorized.

H&R BLOCK, INC.

By: /s/ Frank L. Salizzoni  
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Frank L. Salizzoni, President and Chief  
Executive Officer

Date: April 28, 1998

## FOURTH AMENDMENT TO RIGHTS AGREEMENT

THIS FOURTH AMENDMENT ("Amendment") to Rights Agreement dated March 25, 1998 between H & R Block, Inc., a Missouri corporation (the "Company"), and ChaseMellon Shareholder Services, L.L.C. (the "Rights Agent").

## Premises

The Company and the Rights Agent have previously executed and delivered a Rights Agreement dated July 14, 1988, an Amendment to Rights Agreement dated May 9, 1990, an Amendment to Rights Agreement dated September 11, 1991, and an Amendment to Rights Agreement dated May 10, 1995 (as amended, the "Rights Agreement"). Terms used but not defined in this Amendment shall have the meaning set forth in the Agreement.

The Company, pursuant to the provisions set forth in Section 27, desires to adopt the amendments listed below which are consistent with and promote the shareholder protection objectives of the Rights Agreement

## Agreements

In consideration of the premises and the mutual agreements set forth in the Rights Agreement and this Amendment, the Company and the Rights Agent hereby agree as follows:

1. Section 1(a) of the Rights Agreement is hereby amended by deleting the percentage "10" each time such percentage is used in such Section and substituting in place thereof the percentage "15".

2. That current Section 27 be deleted in its entirety and replaced with the following:

Supplements and Amendments. The Company may from time to time supplement or amend this Agreement without the approval of any holders of Right Certificates in order (a) to cure any ambiguity, (b) to correct or supplement any provision contained herein which may be defective or inconsistent with any other provisions herein, (c) to shorten or lengthen any time period hereunder (including, without limitation, to extend the Final Expiration Date), (d) to increase or decrease the Purchase Price, (e) to increase or decrease the Exchange Ratio, or (f) to change or supplement the provisions hereunder in any manner which the Company may deem necessary or desirable and which shall not adversely affect the interests of the holders of Right Certificates (other than an Acquiring Person or an Affiliate or Associate of an Acquiring Person; provided, however, that from and after such time as any Person becomes an Acquiring Person, this Agreement shall not be amended in any manner which would adversely affect the interests of the holders of Rights; provided further that this Agreement may not be supplemented or amended to lengthen pursuant to clause (c) of this sentence, (A) the time period relating to when the Rights may be

redeemed if at the time of such amendment the Rights are not then redeemable, or (B) any other time period unless such lengthening is for the purpose of protecting, enhancing or clarifying the Rights of, and/or the benefits to, the holders of the Rights; provided further that the Company shall have the right to make any changes unilaterally necessary to facilitate the appointment of a successor Rights Agent, which such changes shall be set forth in a writing by the Company or by the Company and such successor Rights Agent. Without limiting the foregoing, the Company may at any time prior to such time as any Person becomes an Acquiring Person amend this Agreement to lower the threshold set forth in Section 1(a) hereof from 15% to not less than the greater of (i) any percentage greater than the largest percentage of the Voting Power of the Company then known by the Company to be beneficially owned by any Person (other

than the Company, any Subsidiary of the Company, or any employee benefit plan or compensation arrangement of the Company or any Subsidiary of the Company, and any entity holding securities of the Company to the extent organized, appointed or established by the Company or any such Subsidiary for or pursuant to the terms of any such employee benefit plan or compensation arrangement) together with all Affiliates or Associates of such Person, and (ii) 10%. Upon the delivery of a certificate from an appropriate officer of the Company which states that the proposed supplement or amendment is in compliance with the terms of this Section 27, the Rights Agent shall execute such supplement or amendment

3. This Amendment may be executed in any number of counterparts, each of which shall be an original, but such counterparts shall together constitute but one and the same instrument. Terms not defined herein shall, unless the context otherwise requires, have the meanings assigned to such terms in the Rights Agreement.

4. If any provision of this Amendment is held by a court of competent jurisdiction or other authority to be invalid, void or unenforceable, the remainder of the provisions of this Amendment and the Rights Agreement shall remain in full force and effect and shall not be affected, impaired or invalidated thereby, and the provisions of the Rights Agreement amended by the provisions of this Amendment which were so held to be invalid, void or unenforceable shall, without further deed or action, be reinstated as part of the Rights Agreement and shall be in full force and effect as if such invalidated, voided or unenforceable provisions had never been effected by this Amendment.

5. Except as expressly set forth in this Amendment, the Rights Agreement shall remain in full force and effect and shall otherwise be unaffected hereby. This Amendment shall be effective immediately as of the date and year first above written.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be duly executed and attested, all as of the day and year first above written.

H & R BLOCK, INC.

Attest:

By: /s/ James H. Ingraham

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James H. Ingraham, Vice President, Legal  
and Secretary

By: /s/ Rebecca Jackson

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Assistant Secretary

CHASEMELLON SHAREHOLDER SERVICES, L.L.C.

Attest

By: /s/ H.E. Bradford

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Name: H.E. Bradford  
Title: Vice President

By: /s/ Andrew M. Wilcox

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Regional Vice President