

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-A

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

SECURITIES EXCHANGE ACT OF 1934

BLOCK FINANCIAL CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

52-1781495

(State of incorporation or organization) (I.R.S. Employer Identification No.)

4435 Main Street, Suite 500, Kansas City, Missouri 64111
(Address of principal executive offices) (Zip Code)

H & R BLOCK, INC.

(Exact name of registrant as specified in its charter)

Missouri

44-0607856

(State of incorporation or organization) (I.R.S. Employer Identification No.)

4400 Main Street, Kansas City, Missouri 64111
(Address of principal executive offices) (Zip Code)

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
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6 3/4% Senior Notes due 2004	New York Stock Exchange
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If this Form relates to the registration of a class of debt securities and is effective upon filing pursuant to General Information Instruction A(c)(1), please check the following box. /X/

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 Information A (c)(2), please check the following box. / /

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

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

The material set forth in the section captioned "Description of the Notes" in the Registrant's Amendment No. 4 to Form S-3 Registration Statement (Registration No. 333-33655), filed with the Securities and Exchange Commission on October 8, 1997, is incorporated herein by reference.

Item 2. Exhibits

Pursuant to Instruction II to "Instructions as to Exhibits" of Form 8-A, no exhibits are filed with or incorporated by reference in this registration statement. Copies of the exhibits described in subparagraphs 1, 2, 4 and 5 of such Instruction are being delivered to the New York Stock Exchange, Inc. with this registration statement (as

a wholly-owned subsidiary of H & R Block, Inc., the Registrant does not prepare the materials called for in paragraphs 3 and 6 of such Instruction).

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the Registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized, on this 22nd day of October, 1997.

BLOCK FINANCIAL CORPORATION

By: /s/ Frank L. Salizzoni

Frank L. Salizzoni, President

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the Registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized, on this 22nd day of October, 1997.

H & R BLOCK, INC.

By: /s/ Frank L. Salizzoni

Frank L. Salizzoni, President and
Chief Executive Officer