

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 14D-1
(FINAL AMENDMENT)
TENDER OFFER STATEMENT PURSUANT TO SECTION 14(d)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934
AND
SCHEDULE 13D
(AMENDMENT NO. 3)
UNDER THE SECURITIES EXCHANGE ACT OF 1934

JACKSON HEWITT INC.
(Name of subject company [Issuer])

HJ ACQUISITION CORP.
CENDANT CORPORATION
(Bidders)

COMMON STOCK, \$.02 PAR VALUE
(Title of Class and Securities)

468201-10-8
(CUSIP Number of Class of Securities)

JAMES E. BUCKMAN, ESQ.
CENDANT CORPORATION
6 SYLVAN WAY
PARSIPPANY, NEW JERSEY 07054
(973) 428-9700
(Name, Address and Telephone Number of Person Authorized
to Receive Notices and Communications)

(This filing contains no Exhibits)

SCHEDULES 14D-1 AND 13D

CUSIP No. 468201-10-8

(1) NAMES OF REPORTING PERSONS
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS

HJ Acquisition Corp.

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:
(a) ()
(b) ()

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*

AF

(5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) or 2(e) ()

(6) CITIZENSHIP OR PLACE OF ORGANIZATION

Virginia

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	(7) SOLE VOTING POWER 6,441,054
	(8) SHARED VOTING POWER -0-
	(9) SOLE DISPOSITIVE POWER 6,441,054
	(10) SHARED DISPOSITIVE POWER -0-

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES* ()

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11

Approximately 95.6% of the Shares outstanding

(14) TYPE OF REPORTING PERSON*

CO

SCHEDULES 14D-1 AND 13D

CUSIP No. 468201-10-8

(1) NAMES OF REPORTING PERSONS

S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS

Cendant Corporation (successor by merger to HFS Incorporated)

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) ()

(b) ()

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*

WC or BK

(5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ()

(6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	(7) SOLE VOTING POWER 6,441,054
	(8) SHARED VOTING POWER -0-
	(9) SOLE DISPOSITIVE POWER 6,441,054
	(10) SHARED DISPOSITIVE POWER -0-

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
6,441,054

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES* ()

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11

Approximately 95.6% of the Shares outstanding

(14) TYPE OF REPORTING PERSON*

CO

This Amendment amends the combined Tender Offer Statement on Schedule 14D-1 and Statement on Schedule 13D initially filed on November 25, 1997 (as amended, the "Statement") by HFS Incorporated, a Delaware corporation (the "Parent"), and its wholly owned subsidiary HJ Acquisition Corp., a Virginia corporation (the "Purchaser"), relating to the Purchaser's tender offer for all of the outstanding shares of common

stock, par value \$.02 per share, of Jackson Hewitt Inc., a Virginia corporation. Cendant Corporation is the successor by merger to Parent. Unless otherwise defined herein, all capitalized terms used herein shall have the respective meanings given such terms in the Statement.

Item 6. Interest in Securities of the Subject Company.

Item 6 is hereby amended to add the following:

Following expiration of the Offer at 5:00 p.m., New York City Time, on January 5, 1998, the Purchaser accepted for payment all Shares validly tendered and not withdrawn pursuant to the Offer. The Purchaser has been informed by the Depositary that, after giving effect to tendering shareholders' compliance with the guaranteed delivery procedures, 6,441,054 Shares, representing approximately 95.6 percent of the outstanding Shares, were validly tendered and not withdrawn pursuant to the Offer.

SIGNATURES

After due inquiry and to the best of my knowledge and belief, the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: January 9, 1998

HJ ACQUISITION CORP.

By: /s/ James E. Buckman

Name: James E. Buckman
Title: Vice President and Secretary

CENDANT CORPORATION

By: /s/ James E. Buckman

Name: James E. Buckman
Title: Senior Executive Vice President &
General Counsel