



## Ohio Administrative Code

### Rule 4701-5-06 Passing score; conditional credit.

Effective: January 1, 2024

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(A) The passing grade for each subject of the CPA examination is seventy-five. A candidate who passes any subject of the CPA examination will earn conditional credit for that subject.

(B) As of January 1, 2024, a candidate who earns initial conditional credit for one or more subjects of the CPA examination must complete the remaining subject or subjects of the examination by the last day of the thirtieth month from the date the candidate earns a passing grade on the first CPA examination subject. Any candidate who earned conditional credit for one or more subjects of the CPA examination between July 1, 2022 and December 31, 2022 will have the credit or credits extended to June 30, 2025. Any candidate who received conditional credit for one or more subjects of the CPA examination between January 1, 2023 and December 29, 2023 will have the credit or credits reset to thirty months from the date the candidate earned a passing grade on the first CPA examination subject.

(C) If the candidate does not pass the CPA examination during the period specified in paragraph (B) of this rule, then the candidate will lose all conditional credit older than the period specified in paragraph (B) of this rule.

(D) Extensions and waivers shall be granted to a service member and their spouse if the service member is called to active duty during the CPA exam taking process.

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