



## Gold and Silver Pen Awards Past Honorees

### 2018

**Gold Pen:** Carla R. Meyer, CPA  
*Corporate Social Responsibility: It's Just Good Business*  
May/June 2017, CPAFOCUS

**Silver Pen:** Mark O. Neumeister, CPA  
*New Partnership Tax Audit Rules: Are You Ready?*  
January/February 2018, CPAFOCUS

### 2017

**Gold Pen:** Leslie Vaughn, CPA  
*Confusion Surrounds State-to-State Economic Nexus*  
January/February 2017, CPAFOCUS

**Silver Pen:** Michael E. Miller, CPA  
*Avoiding Potential Pitfalls When Automating Sales and Use*  
July/August 2016, CPAFOCUS

### 2016

**Gold Pen:** Brian D. West, CPA  
*Business Combinations: Don't Fall in the GAAP*  
September/October 2015, CPAFOCUS

**Silver Pen:** Terry L. Cumbey, CPA and Marcus A. Huck, CPA  
*Exit Planning Strategies: Prepare or Suffer the Consequences*  
November/December 2015, CPAFOCUS

### 2015

**Gold Pen:** William M. Wiles, CPA  
*Developing Positive, Powerful, Personal Networks*  
May/June 2014, CPAFOCUS

**Silver Pen:** Harry Haddock, CPA  
*An Urgent (and Personal) Plea for Diversity*  
November/December 2014, CPAFOCUS

### 2014

**Gold Pen:** Carla R. Meyer, CPA  
*Lead by Example and Others Will Follow*  
November/December 2013, CPAFOCUS

**Silver Pen:** Kevin M. Schroeder, CPA  
*Have CPA, Will Travel*  
May/June 2013, CPAFOCUS

### 2013

**Gold Pen:** Michael E. Miller, CPA  
*Taxing the Cloud - Recent Trends in Sales and Use Tax*  
January/February 2013, CPAFOCUS

**Silver Pen:** Kelley J. Grace, CPA  
*Calculate Your Company's Health Care Reform Strategy*  
September/October 2012, CPAFOCUS

### 2012

**Gold Pen:** Blaine M. Peterson, CPA  
*Understand Oklahoma's Business Activity Tax Reporting Requirements*  
July/August 2011, CPAFOCUS

**Silver Pen:** Reece B. Morrel, Jr., CPA  
*You Win Some, You Lose Some*  
January/February 2012, CPAFOCUS

### 2011

**Gold Pen:** J. Patrick Milligan, CPA  
*IRS Pursues Broader Oversight over Tax Practitioners*  
May/June 2010, CPAFOCUS

**Silver Pen:** Michael A. Crawford, CPA  
*Protecting the Public's Trust in Government*  
September/October 2010, CPAFOCUS

### 2010

**Gold Pen:** S. Neil Jay, CPA  
*Guaranteed Job Security*  
March/April 2010, CPAFOCUS

**Silver Pen:** James W. "Jim" Heatherington, CPA  
*Navigating the Shifting Sands of Tax Commission Opinions*  
January/February 2010, CPAFOCUS

### 2009

**Gold Pen:** Eric P. Winden, CPA  
*Congress Realigns the Preparer Penalty*  
January/February 2009, CPAFOCUS

**Silver Pen:** James H. Small, CPA  
*The Business of Ethics*  
September/October 2008, CPAFOCUS

### 2008

**Gold Pen:** J. Patrick Milligan, CPA  
*Government and the AICPA Part Ways with Respect to the Tax Return Position Standard*  
November/December 2007, CPAFOCUS

**Silver Pen:** James H. Small, CPA  
*Profits in Ethics - Does Honesty Pay?*  
September/October 2007, CPAFOCUS

### 2007

**Gold Pen:** Terry J. Westemeir, CPA  
*Judging Experts: A View from the Bench*  
September/October 2006, CPAFOCUS

**Silver Pen:** Robin L. Byford, CPA  
*Highlights of the Pension Protection Act of 2006*  
November/December 2006, CPAFOCUS