

STEPHEN BLACK

Texas Tech University School of Law

Lubbock, TX 79409-0004

stephen.black@ttu.edu

Tel. 806-834-1604

<http://ssrn.com/author=353748> | [@taxprof](#) | [linkedin.com/in/blackstephen](#)

RECENT APPOINTMENTS

2015-2018

Associate Dean for Strategy and Innovation

- Find and develop new program ideas for the law school
- Strategy officer for the law school and represent the law school at innovation and entrepreneurship events
- Co-director of the energy program and represent the law school at energy events
- Director of online programming

2015-2018

Director, LL.M. Program and International Programs

- Manage and recruit international attorneys interested in studying the United States' legal system (Germany, China, Korea, the Philippines, Thailand, Indonesia, and Panama)
- Represent the law school on the International Affairs Council
- Manage and develop new international study abroad and exchange partnerships and advise international students

2014-present

Professor of Law

Cybersecurity

Business Planning/Transactional Practice/Entrepreneurship

Taxation (Business, International, Energy and Intellectual Property)

Energy Law and Transactions

EDUCATION

1999-2000

LL.M. Taxation, University of Washington School of Law.

Ranked #2 in class.

1992-1994

J.D., J. Reuben Clark Law School, Brigham Young University, Provo, Utah.

Law Review; Honors Graduate.

1986-1988

B.S. Mathematics, Brigham Young University, Provo, Utah.

Graduated at age 18.

EXPERIENCE

Past Teaching Appointments

- 2012-2014 Visiting Professor of Law, Texas Tech University
- 2010-2013 Visiting Scholar, National University of Singapore, Division of Engineering & Technology Management
- 2011 Visiting Professor of Law, Brigham Young University
- 2010-2011 Visiting Professor of Law, Louisiana State University
- 2002-2012 Professor, Franklin Pierce Law Center
Tenured May 2006
- 2001-2002 Visiting Assistant Professor, Syracuse University College of Law
- 2000-2001 Visiting Associate Professor, University of Idaho College of Law
- 2000 Adjunct Faculty, Michael G. Foster School of Business, University of Washington

SCHOLARSHIP

Articles

CyberDamages (in progress). After a breach occurs, many affected individuals seek to recover damages from the businesses that held their personally identifiable information (PII). However, some courts have required that potential plaintiffs show an actual economic harm to satisfy the Case or Controversy Clause of the Constitution.

If a bicycle was stolen, all courts would view the theft as sufficient harm to get into court, whether or not the bicycle was subsequently used. When the injury is intangible, courts are split as to whether the harm is “real” enough. This article will examine the nature of harm and damage in a digital world, and whether the taking of personal information, without further proof of economic harm, is truly an injury in fact.

Do You Want Innovation and Jobs? Repeal Section 511, 57 Washburn Law Review 431 (2018). Since 1950, Congress has limited the scope of the activities in which a nonprofit entity could participate, in part due to a controversy over a pasta company donated to the NYU School of Law by a couple of wealthy alumni. The

pasta profits helped the school refurbish and expand, but competing noodle manufacturers complained that the law school was not paying taxes on what was a commercial venture.

Today, as we face high unemployment and a struggling economy, innovation and job creation are matters of national and international concern. Our universities harbor large untapped reserves of intellectual capital - commercial projects that, in large measure, have been relatively ignored because of the controversy that arose in the 1950s.

Is it time to repeal or grant a holiday from the tax laws that restrict nonprofits from entering the marketplace?

The Copyright Box Model, 41 Seattle University Law Review 179 (2017). Since 1973, Ireland, the Netherlands, Spain, Belgium and the UK (among others) have adopted the so-called "patent box regime." This has resulted in interest from companies generating (or soon to generate) patent income in moving operations to those countries due to the potential tax savings.

A similar regime can be enacted by jurisdictions interested in attracting copyright (and other intellectual property) companies to relocate operations. The article addresses what such legislation could look like and what benefits or pitfalls await developing nations seeking to adopt this type of legislation.

The Same Sex Marriage Tax Shelter: What's Love Got to Do with It? 48 Akron L. Rev. 605 (2015).

Hacking Contracts - Lean Drafting for Entrepreneurship, 15 Tenn. J. Bus. L. 739 (2014).

"Psst! Wanna Buy a Bridge?" *Transfers of Non-existent IP*, 31 Georgia State Univ. L. Rev. 523 (2014).

Capital Gains Jabberwocky: Capital Gains, Intangible Property and Tax, 41 Hofstra Law Review 359 (2012).

A Capital Gains Anomaly: Commissioner v. Banks and the Proceeds from Lawsuits, 43 St. Mary's L.J. 113 (2011).*

Taxation of Contingency Fees: Deductions for Expenses?, Tax Notes, Feb. 8, 2010, p. 745, Doc 2009-23802, 2009 TNT 229-4.*

Taxation of Contingency Fees After Banks and Banaitis, Tax Notes, Nov. 30, 2009, p. 983, Doc 2009-23802, or 2009 TNT 229-4.*

Is the IRS the Solution to Illegal Immigration?, 35 William Mitchell Law Review 309 (2008).*

Same-Sex Marriage and Taxes, 22 BYU J. Pub. L. 327 (2008).

Create A New Tax Bar, 6/20/2005 Nat'l L.J. 27, (Col. 3).

End Attorney-Accountant Clash by Creating a New Tax Bar, New Jersey Law Journal (June 27, 2005).

Virtual Zoning (submitted to the 2004 AALS Scholarly Paper Competition).

A National Tax Bar: An End to the Attorney-Accountant Tax Turf War, 36 St. Mary's L.J. 1 (2004).*

Introduction to the Tax Simplification Symposium, 2 Pierce L. Rev. 91 (2004).

Important Developments: Standards of Tax Practice, 57 Tax Lawyer 1167 (2004).*

A Daddy-daughter Chat about Economic Substance (submitted to the 2003 AALS Scholarly Paper Competition).

Justice Scalia's Tax Jurisprudence, 34 U. Toledo L. Rev. 509 (2003).

Important Developments: Standards of Tax Practice, 56 Tax Lawyer 1165 (2003).*

When a Discount Isn't a Bargain: Debunking the Myths Behind Family Limited Partnerships, 32 U. Mem. L. Rev. 245 (2002).*

Important Developments: Standards of Tax Practice, 55 Tax Lawyer 1289 (2002).*

Discounts are Dead: A Second Look at A. Strangi Est., TAXES 39 (May 2001).*

Books

Family Law in Utah, 1st - 3rd edition (Advocate Publishing 2009).*

Appellate Briefs

Hollingsworth v. Perry, 570 U.S. ___, 130 S. Ct. 705 (2013) (brief for amici curiae The African American Pastors USA, The Center for Urban Renewal and Education, The Frederick Douglass Foundation, Inc. and Numerous Law Professors).*

Citizens for Equal Protection v. Bruning, 455 F.3d 859 (8th Cir. 2006) (brief for amicus curiae Thirty-Four (34) Law Professors).*

* denotes works published with co-authors. <http://ssrn.com/author=353748>

Video and Media

Oil and Gas Lease Interviews, Feb. 11, 2015 (video vignettes with senior partners in energy law firms)

Recent Presentations

Latest Hacking News Podcast #241: Cyber Law with Steve Black, Professor of Law (March 18, 2019)

<https://latesthackingnews.com/2019/03/18/latest-hacking-news-podcast-241/>

Cyberlaw and Liability, Texas Tech University Office of the CIO Security Meeting (December 13, 2018).

Cyberlaw: Year in Review, Tech Day (October 25, 2018).

Cybersecurity and the Law, Texas Tech University – Costa Rica (May 16 and 17, 2018).

Cyberlaw: Year in Review, ShmooCon (January 20, 2018).

Lights, Camera, Law! Panelist on the legal issues in *Miracle on 34th Street* (November 28, 2017).

Legal Concerns for the Entrepreneur, Texas Tech Accelerate Boot Camp (July 24, 2017).

Introduction to U.S. Law, Mandela Washington Fellows Event (July 24, 2017).

Privacy Lost: Big Data, Security, and the Law, Osher Lifelong Learning Institute (March 21, 2017).

The Exit Tax and Multinational Corporations, Tax and Legislative Committee, Panama American Chamber of Commerce, Panama City (August 16, 2016).

Panelist, The Federal Tax Code as a Tool of Public Policy, SEALS (August 8, 2016).

An Intellectual Property System Relevant to Texas Inventors and Entrepreneurs, Texas Global Innovation & Intellectual Property Summit 2015 (August 27, 2015).

Legal Aspects of Entrepreneurship, Media Entrepreneurship and Innovation Group (December 2014).

Hacking Contracts - Lean Drafting for Entrepreneurship, Emory University School of Law 2014 Transactional Conference (June 6-7, 2014).

Section Program: Hot Practice Tips for Representing an Individual Taxpayer Before and During an IRS Examination, ABA Section of Taxation, San Francisco (September 21, 2013).

Dealing with IP: Tax Implications for IP, IP Academy & National University of Singapore (September 2010, October 2011, October 2012).

IP Panel Discussion: "Civility in IP Practice", J. Reuben Clark Law Society Conference, Stanford University (February 18, 2012).

Colloquium on The Indissolubility of Parenthood, Brigham Young University (September 29, 2011).

Licensing Tax Return Preparers, Louisiana Department of Revenue Liaison Meeting (2010).

Careers in Mathematics (Alumni Lecture), Brigham Young University (October 22, 2009).

Taxation and Intellectual Property (IP): What You Need to Know, IP Academy Singapore (July 2009).

Same Sex Marriage and Taxes, J. Reuben Clark Law Society Conference, Harvard University (Feb. 13, 2009).

Getting Into Law Teaching Panel, J. Reuben Clark Law Society Conference, Harvard University (Feb. 14, 2009).

Same Sex Marriage and Taxes: Symposium on Same-Sex Marriage and Gay Adoption: Inclusion, Compromise, Protection and Consequences, Brigham Young University (November 2007).

Taxation and Intellectual Property (IP) : What You Need to Know, IP Academy Singapore (August 2007).

Intermediate Training Course on Valuation of IP and Intangible Assets: Transfer Pricing Issues, IP Academy Singapore (August 2007).

Global Forum on Intellectual Property, Tax Effective Management of Intellectual Property: United States Developments, IP Academy Singapore (August 2006).

SERVICE

Major Assignments

Chancellor's Distinguished Research Award Panel
Admissions (LL.M. & J.D.)
Personnel (chair)
Post-tenure Review (chair)
Online Education (chair)
Dual Degree Programs Committee
LL.M. Advisory Committee
Energy Law Advisory Group
ABA Section of Taxation, Publication Committee Vice-Chair
Faculty Moderator (UNH)

Strategic Planning, Teaching Effectiveness, Curriculum, and
Admissions Committees (UNH)
Chair, Ad Hoc Education Law Committee
Moot Court Board Faculty Advisor
Law Review Advisor / Low Income Tax Clinic Advisor (Univ. of Idaho)

Professional Memberships

Tax Section, AALS
Tax Section, ABA
United States Supreme Court Bar (since 2004)
Tenth Circuit Court of Appeals Bar (since 1997)
United States Tax Court Bar (since 1996)
Utah Bar Association (since 1994)
New Hampshire Bar Association (2004-2012)

Boards, Community Service, and Awards

2016-present Rocky Mountain Mineral Law Foundation, Trustee
Planned Giving Committee
Audit Committee

2009-2012 Tax Advisory Board, Center for Tax Law & Employee Benefits, The John
Marshall Law School, Chicago, IL.

Top 10% of authors on SSRN

Personal

I am married with four children (the youngest will be leaving for college this May). I spend my spare time dreaming of sailing, brainstorming earth-shattering educational apps, teaching myself to play the ukulele, and flying power kites.

I speak Korean with conversational proficiency and Spanish at a beginner level. I have programmed in various languages, including Ruby, C, Javascript, Perl and Pascal.