

# A Look At A Taxing Woman

By John Feffer

Death and taxes: according to tradition, these are life's two un-avoidables. Plenty of movies have been made about the eternal sleep—so where are all the movies about the Internal Revenue? A conspiracy of silence from Hollywood.

Not from Tokyo, however. In addition to beating the U.S. to the punch on compact cars, VCRs, and raw fish, Japan is bringing to U.S. audiences the first movie featuring the thoroughly unpleasant "t" word. *A Taxing Woman* is a comedy no less, the third film from Juzo Itami, director of last year's deliciously funny and unusually successful meditation on the perfect noodle soup, *Tampopo*.

Although both movies have offbeat topics, they couldn't differ more in style. *A Taxing Woman* is hardboiled where *Tampopo* was sensual. In place of *Tampopo*'s motley collection of anecdotes on food and sex, we get in *A Taxing Woman* a straightforward narrative: the story of Ryoko Itakura, tax collector *par excellence*, and her pursuit of Hideki Gondo, noted tax fraud and sleaze. *Tampopo* was characteristically Japanese (can you imagine an American film about the zen of noodle soups?). *A Taxing Woman*, meanwhile, for all its distinctively Japanese touches like pachinko parlors and hi-tech brothels, is actually a conventional police caper, firmly in the tradition of *The Pink Panther* and reminiscent in many scenes of *The Sting*.

The two movies have also received very different audience



reactions. *A Taxing Woman* was a big hit in Japan, so big in fact that it has already spawned an even more popular sequel. Itami's second film *Tampopo*, meanwhile, was not such a huge success in its native land. Maybe food and sex take a back seat to fiscal matters in the economically booming Japan. Maybe Japanese audiences simply consider *A Taxing Woman* a better film, in which case they would agree with some American observers. "A *Taxing Woman* is a much better made film—tighter, more classic—though not as immediately entertaining as *Tampopo*," explains Michael Jeck, distributor of and authority on Japanese films.

On the basis of only three films, Itami is establishing himself in the U.S. market, an extraordinary feat for a Japanese director. In the last few years, Jeck says, "you couldn't give [a Japanese film] away." (Continued page 12)

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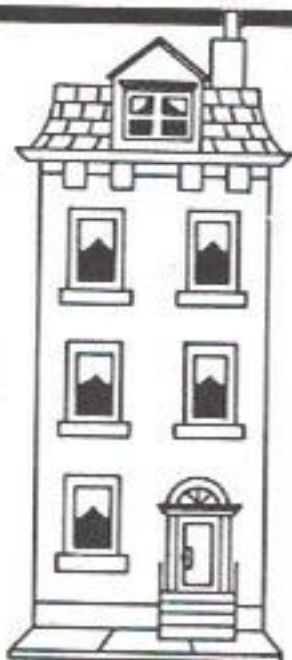
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Since American filmgoers can generally name only one Japanese director—Akira Kurosawa—and then only his samurai pictures, this lack of commercial success is not surprising.

There was a time in the 1950s, however, when Japanese cinema consistently drew crowds at the art houses. At the height of their popularity, Japanese films were considered novel, offering glimpses into a culture both breathtaking and alien. And that was what U.S. audiences expected upon viewing a Japanese film: a dose of cultural voyeurism. Jeck takes issue with this traditional view of Japanese films as "exotica." "When you go to a French movie," he asks, "you don't go there to learn about French culture, do you?"

With Itami and the current interest in Japanese film, the pattern of viewing is changing. Audiences seemed to enjoy *Tampopo* as a movie, not as an anthropological treatise. And *A Taxing Woman*? Says Jeck, "Certainly it's a very Japanese film. But people aren't sitting around saying 'Oh God, Japanese culture! Wow, is that exotic!'"

*A Taxing Woman*'s topic probably has something to do with it: taxes, after all, are far from exotic. But even the themes of the movie, although peculiarly Japanese, resonate in the U.S. As director Itami points out, "Today, values of the family and state have died out and Japanese rely solely on companies [where] they work for the stability of their egos. The singular value



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business companies believe in is productivity. Productivity boils down to money." And money talks, as anyone from the land of Ivan Boesky can tell you.

Although the choice of topics for his films are unusual, Itami is no pathbreaker like Kurosawa, says Jeck: Itami produces "very enjoyable films" and is "overall an up and coming second level international filmmaker." But Jeck is quick to qualify his assessment, confessing that it is more difficult to evaluate whether comedy will stand the artistic test of time.

After all, Jeck asks, "did people at the time think that Buster Keaton was a great filmmaker?" And for all of his talent, Buster Keaton probably couldn't have made a very entertaining movie about taxes. ★

#### Ask the Ritz (Continued from page 8)

Q: One of my favorite films is *Another Country*. Who wrote the provocative score for the film? Is the soundtrack available in any audio medium?

Brian James Smith  
Philadelphia

A: The score for this 1984 film was written by Michael Storey, who has contributed music to a number of British films. His most recent credit is for last year's *Hidden City*, starring Charles Dance, and he also wrote the score of another 1984 British release, *Every Picture Tells a Story*, featuring Natasha Richardson (Vanessa Redgrave's daughter). Unfortunately, the distributor of *Another Country* tells me there is no soundtrack available. (Continued on page 15)

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