

## GRIPS-Mansfield Foundation Joint Seminar

### “U.S. Tax Law: Insights on How to Understand U.S Tax Law and Decipher the U.S. Internal Revenue Code”

米国税法：米国税法の理解と米国内国歳入法の読み解き方

Friday, December 17, 2021 12:10-13:40 Online (Zoom Webinar)



\*To join the Forum, please register at the **Registration Form below** or **QR code on the right by 17:00(Japan Time) Wednesday, December 15, 2021.**

You will receive an invitation e-mail from the Zoom online system.

[https://zoom.us/webinar/register/WN\\_GIAPmX51RlallnPS7LNx4A](https://zoom.us/webinar/register/WN_GIAPmX51RlallnPS7LNx4A)

Speaker:	<p><b>Marla Borkson</b> (Mansfield Fellow)          マーラ・ボークソン (マンسفールド・フェロー)          General Attorney (Tax), IRS Office of Chief Counsel, Department of Treasury          米国財務省 内国歳入庁 弁護士 (税務担当)</p>
Moderator:	<p><b>Junichi FUJIMOTO</b> 藤本 淳一 政策研究大学院大学 准教授          Associate Professor and the Director of the Macroeconomic Policy Program , National Graduate Institute for Policy Studies (GRIPS)</p>
Description:	<p>In the United States, the Internal Revenue Service's role is to help the large majority of compliant taxpayers understand and follow the law, while ensuring that the minority of taxpayers who are unwilling to comply come into compliance. The IRS is one of the world's most efficient tax administrators and in fiscal year 2020, the IRS collected almost \$3.5 trillion in revenue and processed more than 240 million tax returns. The IRS has been assisting businesses and individuals in meeting their tax obligations while providing tax relief to help those affected by the pandemic. Take a closer look at how to understand the U.S. Internal Revenue Code (IRC) and the role of the IRS Office of Chief Counsel is in U.S. tax law administration.</p> <p>Ms. Marla Borkson, a tax attorney at the U.S. IRS Office of Chief Counsel, Department of Treasury, will discuss the basic outlay of the U.S. Tax System and the IRC. She will offer observations regarding its structure, explanations of different forms of government-published tax guidance and discuss necessary information about understanding the nuances of the American taxation system. At the U.S. IRS Office of Chief Counsel, Ms. Borkson works on a range of U.S. income taxation issues including those involving the tax treatment of partnerships, S corporations, and their owners; international taxation; and income taxation of trusts and estates. Ms. Borkson interprets statutes passed by Congress and drafts guidance, including regulations, revenue rulings, and revenue procedures. She is currently working with the Japanese Ministry of Finance sharing information with her Japanese colleagues about the nuances of U.S. partnership and passthrough taxation law. Ms. Borkson holds a Bachelor's of Art (BA) in Political Science and a Juris Doctor (JD) in Law. She has lived and worked all over the world including China, South Africa, Italy, Nepal, and Japan.</p> <p>Dr. Junichi FUJIMOTO is an associate professor and the Director of the Macroeconomic Policy Program at the National Graduate Institute for Policy Studies (GRIPS). As a macroeconomist, he has conducted research on various topics such as employment and unemployment, currency crisis, microfinance contracts, and monetary policy coordination. Before joining academia, he worked for the Japanese Ministry of Finance and Ministry of Foreign Affairs for several years. He received his Economics PhD from UCLA, Applied Economics DEA from Science Po Paris, MBA from HEC Paris, and BA Law from the University of Tokyo.</p>

\*Language: English

\*Admission: Free

\*This seminar will be off the record.

For registration and inquiries, please contact

[grips-pr03@grips.ac.jp](mailto:grips-pr03@grips.ac.jp)

(Ms. Chigiri or Ms. Miyamoto)

## The National Graduate Institute for Policy Studies

GRIPS was established in October 1997, superseding the Graduate School of Policy Science (GSPS) at Saitama University, which was the first graduate school for Policy Studies in Japan. GRIPS is a government-sponsored graduate school and research institute which has been restructured into an entirely new and unique entity. GRIPS aims to be an international center of excellence for the education of future leaders in the policy arena, for the advancement of policy research, and for the systematic collection and dissemination of policy-related information. In order to accomplish these aims, a Graduate School, a Policy Research Center and a Policy Information Center have been established. GRIPS is the first graduate school without facilities for undergraduates in Japan in the wider disciplines of social science. GRIPS is located in Roppongi, Tokyo, with easy access to the political and business headquarters of Japan.

GRIPS degree programs are designed to attract outstanding students and thoroughly prepare them for distinguished careers in policy setting. After a period of thorough preparation since its foundation in 1997, GRIPS welcomed its first domestic students in April 2000, followed six months later by its first international students. About two-thirds of the student-intake of GRIPS consist of international students coming from over sixty countries in Asia, Africa, and Eastern Europe. Students normally have three to five years working experience for governments, central banks, custom offices or other relevant organizations. The International Programs at GRIPS are conducted solely in English, while Domestic Programs are taught in Japanese.

GRIPS aims to be the center of a consortium, consisting of industry, government, and academia, for the exchange of information, ideas, and personnel among graduate schools, government-related institutes, and private research institutes in Japan. In addition, through its international faculty, student body, and alumni, and by promoting international exchange of policy research and information, GRIPS aims to establish an international network among academics and government officials in the field of policy studies, contributing to the promotion of a better understanding among peoples around the world in an age of globalization.

## The Maureen and Mike Mansfield Foundation

The Maureen and Mike Mansfield Foundation was created in 1983 to advance Maureen and Mike Mansfield's life-long efforts to promote understanding and cooperation among the nations and peoples of Asia and the United States. The Foundation sponsors exchanges, dialogues, and publications that create networks among U.S. and Asian leaders, explore the underlying issues influencing public policies, and increase awareness about the nations and peoples of Asia. The Foundation receives support from individuals, corporations, and philanthropic organizations. It also provides support to The Maureen and Mike Mansfield Center at the University of Montana.

The Mansfield Fellowship Program - named after Mike Mansfield, former U.S. ambassador to Japan, U.S. Senate majority leader, and U.S. congressman from Montana - is a first-of-its-kind program for the United States and Japan. The U.S. Congress created the Mansfield Fellowships in 1994 to build a corps of U.S. federal government employees with proficiency in the Japanese language and practical, firsthand knowledge about Japan and its government. During a one-year program in Japan, Fellows develop an in-depth understanding of Japan's government and policymaking process and establish relationships with their counterparts in the government of Japan and the business, professional, and academic communities. The Mansfield Fellowships are administered by the Maureen and Mike Mansfield Foundation, with the United States Department of State's Bureau of Educational and Cultural Affairs as grantor.

The Foundation has offices in Washington, DC, Tokyo, and Missoula, Montana.