"Analyzing humor is like dissecting a frog," said E.B. White. "Few people are interested and the frog dies of it."

While many funny people would agree with White's assessment, there are a few precepts in comedy that are can't-miss. Prime among them is that men dressed as women are funny. It's not PC to say now, but back when Hollywood actually had a sense of humor, you could always rely on a laugh when a guy put on a dress. The granddaddy of this was, of course, Billy Wilder's 1959 "Some Like It Hot." Milton Berle and Flip Wilson also owe at least some of their career success to doing drag. But never had cross-dressing reached the pinnacle of cinematic and comedic art as it did in "Tootsie," Sydney Pollack's 1982 masterpiece that ranks as one of the funniest films ever made.

The story concerns an arrogant New York actor named Michael Dorsey (Dustin Hoffman), whose difficult reputation has left him waiting tables (he walked off his last acting job where he played a tomato in a TV commercial because, when asked to sit down, he found it unrealistic for a tomato to move). His agent (director Pollack) has all but given up on him, insisting no one will hire him. When his neurotic friend Sandy (Teri Garr) is turned down for a part on a popular soap opera, Michael decides to don a wig and dress and try for the role himself, using the moniker Dorothy Michaels. He actually gets the part, leaving his agent and roommate (Bill Murray) stunned, all while hiding his new job from Sandy. Opinionated, tough, and prone to wild improvisations during taping, Dorothy quickly becomes the hottest thing in daytime television, a feminist icon to millions of lonely American women.

When a fellow actress on the show, Julie Nichols (Jessica Lange), befriends Dorothy, Michael must deal with his two lives as he falls for Julie, and, even worse, has to deal with Julie's doting father (Charles Durning), a widower who wants to marry Dorothy.

In lesser hands, this could have easily been nothing more than a one-joke movie, but the screenplay (which took years to hone) by Larry Gelbart and Murray Schisgal is so nuanced and human that "Tootsie" is a comedy that is not only achingly funny but uncommonly moving. (Barry Levinson and Elaine May also worked on the script, uncredited, at various points.)

The ensemble is probably the best comedy cast ever assembled since "Young Frankenstein" and before "Moonstruck." Hoffman gives his best performance, period - and though it's a comedy, it's as serious as anything he's done. He's helped by a dazzling makeup and wardrobe job, convincingly coming across as the kind of pleasantly plain woman you would easily just pass up in the supermarket. Hoffman is well-known for his attention to detail and emotional connection to characters. The first time he saw himself in the mirror in full makeup, he says he was surprised.

"I was shocked that I wasn't more attractive," he admitted in a 2012 AFI interview.

When the makeup team assured him that there was nothing else they could do to make him more "beautiful," Hoffman said he had an "epiphany" that shook him.

"[I] went home and started crying," he said, fighting back tears as he recounted his realization. "Talking to my wife, I said, 'I have to make this picture,' and she said, 'Why?' And I said, 'Because I think I am an interesting woman when I look at myself on screen. And I know that if I met myself at a party, I would never talk to that character because she
doesn't fulfill physically the demands that we're brought up to think women have to have in order to ask them out."

"[Tootsie] was never a comedy for me," he concluded.

Hoffman was supported by a sterling company of actors: Dabney Coleman as the sexist soap producer; Bill Murray, utterly wacky and believable, as Michael's playwright roommate; Charles Durning as Lange's rugged yet gentle father; a then-unknown Geena Davis as Dorothy's dressing room mate; Teri Garr as a high-strung actress not so different than her off-screen persona; George Gaynes as the no-talent, egomaniacal star of the soap who tries bedding Dorothy; Jessica Lange in her breakthrough role; and, most notably, Pollack himself as Michael's frustrated agent.

Pollack started out as an acting teacher. He made his screen acting debut in a small 1962 drama called "War Hunt," starring his future longtime collaborator Robert Redford. Though he had a very brief cameo in his own "The Electric Horseman" (1979), Pollack was assigned to solely producing and directing. Hoffman insisted he play his agent, to the point where he threatened not to do the film if Pollack didn't give in. After Hoffman continually sent Pollack roses signed "Love, Dorothy," he relented. It's easily the best supporting performance in the film, and by the early 1990s Pollack was as well-known as a character actor in works by Robert Altman, Woody Allen, Stanley Kubrick, and himself as he was as a producer and director.

"Tootsie" was Pollack's first comedy, and he only ventured towards lighter fare once afterwards with the underrated 1995 remake of "Sabrina."

Comedies are often not associated with exceptional technical value, but like other 1980s classics such as "Broadcast News" and the aforementioned "Moonstruck," both from 1987, "Tootsie" looks and sounds great, thanks to Pollack's innate skill as both an actor's director and a technical director, along with the slick cinematography of Owen Roizman and Dave Grusin's ebullient score, including the Oscar-nominated song "It Might Be You," tenderly performed by Stephen Bishop.

"Tootsie" received a total of ten Oscar nominations, including acting nods for Hoffman, Lange, and Garr, and Best Picture and Director for Pollack, but Lange was the film's sole winner in the supporting actress category. "Tootsie" did, however, receive Best Picture honors from the Golden Globes and National Society of Film Critics.

"Gandhi" swept the awards that year, winning a total of eight Academy Awards, but it was typical Oscar bait, an overlong, noble epic that looked impressive, and no one can deny Ben Kingsley's amazing work (a role, interestingly, Hoffman was initially considered for), but years from now it is doubtful "Gandhi" will have the lasting power that "Tootsie" does. Proof of this could be found in a 2015 "Time Out New York" poll of 73 actors who were asked what they considered the greatest film of all time. "Tootsie" came in No. 1, likely because few actors could not help but identify with the hardships of the business.

Between feminism, sexism, manhood, soap operas, struggling artists, and the utter chaos of New York City, "Tootsie" takes on a lot for one movie - and the result is arguably the best comedy of the 1980s.

The views expressed in this essay are those of the author and do not necessarily represent the views of the Library of Congress.

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