Soft Sugar Cookies

Yield**:** 2 dozen large cookies

INGREDIENTS

Cookies:

4 ½	cups all-purpose flour
4	teaspoons baking powder
¾	teaspoons table salt
1 ½	cups unsalted butter, room temperature
1 ½	cups granulated sugar
3	large eggs
5	teaspoons vanilla extract

Frosting:

⅔	cup unsalted butter, room temperature
1	teaspoon vanilla extract
2 ⅔	cups confectioners' sugar, sifted
	pinch salt
¼	cup heavy cream
	food coloring, optional

DIRECTIONS

1. Line 2 baking sheets with parchment paper or silicone baking mats. In a medium bowl whisk flour, baking powder and salt. Set aside.
2. In the bowl of an electric mixer, combine the butter and sugar and beat together on medium-high speed until light and fluffy, about 2-3 minutes. Add the eggs one at a time, mixing well after each addition and scraping down the bowl as needed. Add the vanilla and mix until combined. Add the dry ingredients to the bowl and mix on low speed until just combined. Cover and chill the dough for 1 hour.
3. Preheat the oven to 350 degrees. Divide the dough into 24 equal pieces, a little less than ¼ cup of dough, and roll into a ball. Flatten the ball slightly and place on the prepared baking sheet, about 2-3 inches apart. Bake about 11-13 minutes or just until set. (Do not overbake or they will be dry! The edges should be no more than lightly browned, if at all.) Cool cookies on baking sheets for 5 minutes. Using metal spatula, transfer cookies to wire rack and cool to room temperature.

4. To frost the cookies: In the bowl of an electric mixer, beat butter and vanilla extract at medium-high speed until smooth, about 20 seconds. Add confectioners' sugar and salt; beat at medium-low speed until most of the sugar is moistened, about 45 seconds. Scrape down the bowl and add heavy cream, 1 tablespoon at a time, and beat at medium speed until incorporated. Increase speed to medium-high and beat until light and fluffy, about 2-3 minutes. Add food coloring if desired. Use an offset spatula to frost the cookies. Store in an airtight container.