

UNITED STATES TAX COURT

PANERA BREAD FOUNDATION, INC.,)	
)	
Petitioner,)	
)	
v.)	Docket No. 5198-19X
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

DECISION

Pursuant to the agreement of the parties in this case, it is

DECLARED, ADJUDGED AND DECIDED: That petitioner is qualified as an organization described in I.R.C. § 501(c)(3) and is exempt from taxation under I.R.C. § 501(a).

(Signed) Maurice B. Foley
Chief Judge

Entered: MAR 24 2020

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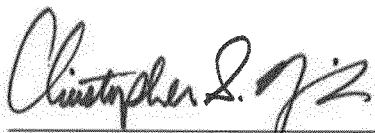
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It is hereby stipulated that the Court may enter the foregoing decision in this case.


Without any admission of liability, fault, or wrongdoing, it is further stipulated that petitioner represents that the Panera Cares Cafes, which are the subject of this case, fully ceased operations prior to February 2019 and that petitioner does not intend to renew operation of Panera Cares Cafes.

It is further stipulated that petitioner represents that it will operate in accordance with the rules applicable to section 501(c)(3) organizations, including by making grants to qualified organizations.

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Date: 3/18/20

Date: 3/20/20