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## TOP 10 REASONS TO ATTEND CHURCH ON-LINE

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In a prior [post](#), I discussed the case of an organization that was denied church status because, among other things, there was no opportunity for congregants to "interact and associate with each other in worship" where the sermon was broadcast over the radio and internet. In a recent ruling, PLR 201232034, the IRS again denied church status to a similar organization, stating that: "A website on the Internet does not qualify as a place of worship, nor do individuals accessing that website constitute a congregation assembled to worship." The IRS is sticking to its guns on this point, it seems. Nonetheless below are my top 10 reasons to replace your live church with an on-line church:

1. No need to get dressed or brush your teeth
2. No one notices if you are late
3. You can mute it when they're talking about sins you don't plan to quit
4. No one can ask you to teach Sunday School
5. No one can gossip about you regarding your donation (or lack thereof) in the offering plate
6. No public embarrassment if you fall asleep

7. Save on gas money
8. When you run for President, it's a lot easier to distance yourself from an online church
9. Chips and soda for communion
10. No need to choose between going to church and watching football

## MEET THE TEAM



### **Nathan M. Boyce**

St. Louis

[nathan.boyce@bclplaw.com](mailto:nathan.boyce@bclplaw.com)

+1 314 259 2257

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