**Section 2790.10 Cases When Collection May Be Deferred**

The Director may desist from collecting an unpaid account if from all the facts presented to him, it is shown that the amount that can be realized is not commensurate with the cost of collection. He may also defer collection if upon proper application and showing of all pertinent facts, a nonprofit organization or governmental entity proves to the satisfaction of the Director that collection enforcement at a particular time would make its continued operation not possible. The Director shall deny the application to defer collection if the collection of taxes will be jeopardized by delay.