**The Tax Collector**

**The game has two players, the Tax Payer and the Tax Collector. The Tax Payer has every turn in the game.**

**Directions:**

**1. Choose a number and write all the numbers from 1 to the chosen number.**

**2. Tax Payer takes a number from the list and the Tax Collector gets all the factors of the Tax Payer’s number. Eliminate the Tax Payer’s and the Tax Collector’s numbers from the list.**

**3. Tax Payer takes another number from the list. The number the Tax Payer takes must have a factory remaining in the list. Again, the Tax Collector gets all the factors remaining in the list of the Tax Payer’s number. Eliminate the Tax Payer’s and the Tax Collector’s numbers from the list.**

**4. Play continues until the only numbers remaining in the list have no factors remaining in the list. The Tax Collector gets all the numbers remaining in the list.**

**5. The score is determined for both players by adding up their numbers. Whoever has the highest number wins.**

Factor Bank

**Example: Tax Payer Tax Collector**

**Totals**

**Tax Payer Tax Collector**

Factor Bank

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