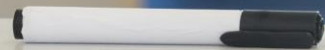


# A Guide to Subtraction



## Maths Equipment

In this guide we use a place value chart, place value counters and a mini whiteboard.

If you don't have these you could:

- draw a place value chart on poster paper or the back of a cereal box
- make your own place value counters using card
- use other objects such as dried pasta or small toys.

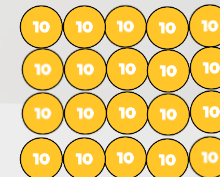
### Place value chart

Hundreds	Tens	Ones

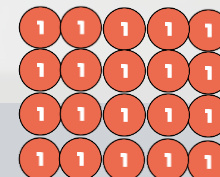
### 10 x hundred counters

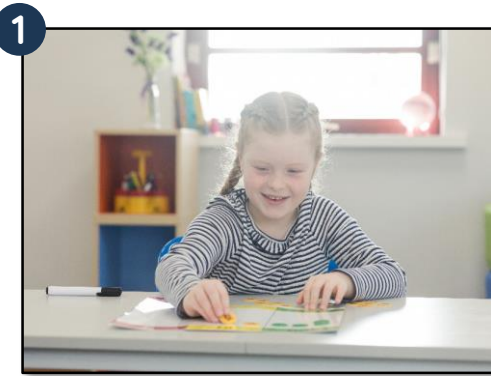


### 20 x ten counters

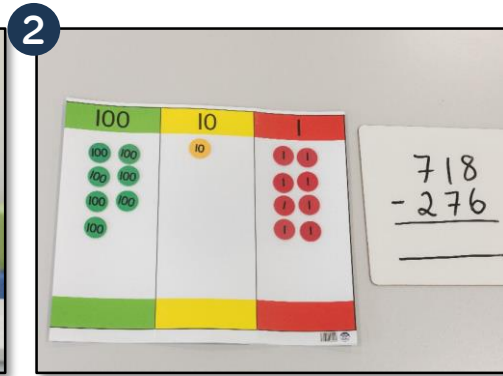


### 20 x one counters





We are going to subtract 276 from 718 using place value counters and a place value grid to help us.



First build the number 718 on a place value grid and write the calculation on a whiteboard or piece of paper.



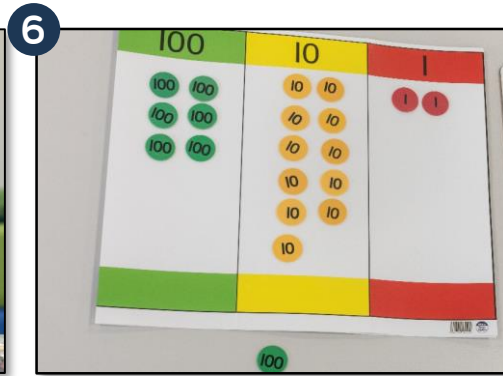
Ask "Do we have enough ones to subtract 6 ones?"



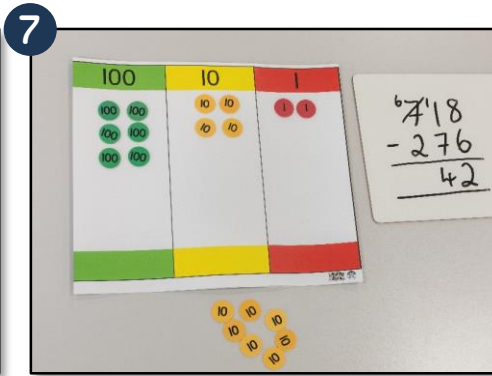
Yes we do!  
Remove 6 ones from the place value grid and you will be left with 2 ones. Show this in your calculation. 8 ones subtract 6 ones is 2 ones.



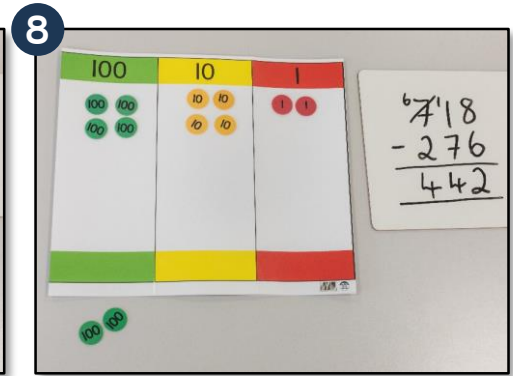
Ask "Do we have enough tens to subtract 7 tens?"



No we don't! We only have one ten so we need to make an exchange. Remove 1 hundred counter from the place value grid and replace it with 10 tens.



Show the exchange in your calculation and subtract 7 tens. 11 tens subtract 7 tens is equal to 4 tens.



Ask "Do we have enough hundreds to subtract 2 hundreds?" Yes we do! Our answer is 442.

## Now Try These

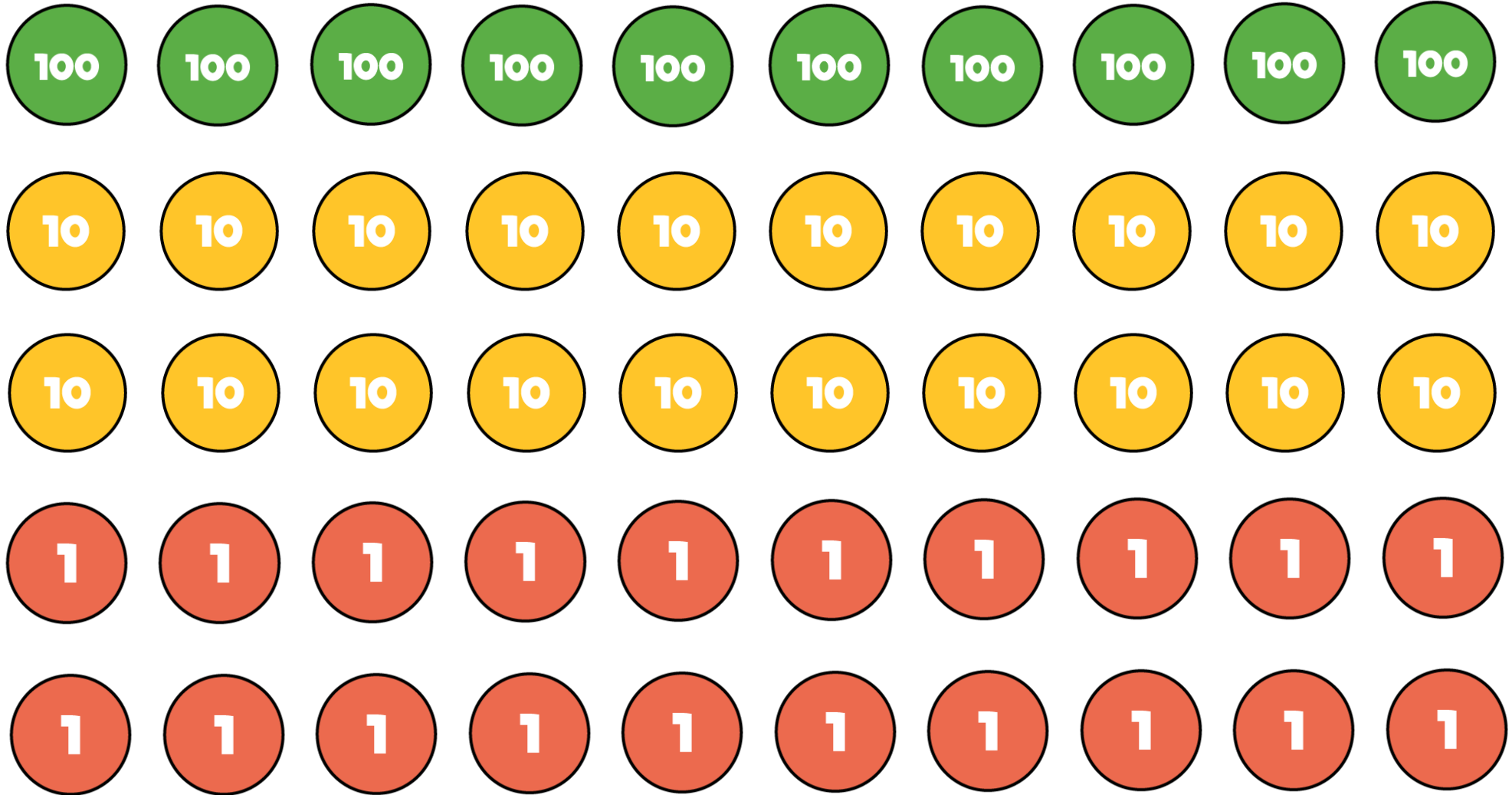
$$526 - 143$$

$$382 - 175$$

$$427 - 289$$

Draw or use a place value grid and counters to help you. Remember to write down all the steps in your calculation too.

# Printouts – Place Value Counters



# Printouts – Place Value Chart

Hundreds	Tens	Ones