



Parent Prompt  
Subtraction (1)



**First Level**

Decomposition - Tens and Units:

e.g.  $51 - 27 = 24$

Step 1

Begin at the units column.  
1 unit take away 7 units. I cannot do.

$$\begin{array}{r} \text{T U} \\ 5 \ 1 \\ -2 \ 7 \\ \hline \end{array}$$

Step 2

As you do not have enough units, go to the tens column. You have 5 tens here. You need to 'exchange' one of the 5 tens for ten units. Do this by scoring out the 5 and writing a small 4. Put the figure 1 (representing one ten) in front of the 1 unit. You now have 11 units.

$$\begin{array}{r} \text{T U} \\ \cancel{5} \ 1 \\ -2 \ 7 \\ \hline \end{array}$$

Step 3

Now you have 11 units and you can take 7 units away. This leaves 4. Put a number 4 in the units column. Now move to the tens column and subtract the tens. 4 tens take away 2 tens is 2 tens. Place a figure 2 in the tens column. The answer is 24.

$$\begin{array}{r} \text{T U} \\ \cancel{5} \ 1 \\ -2 \ 7 \\ \hline 2 \ 4 \end{array}$$

Parent Prompt  
Subtraction (2)

Decomposition – Hundreds, Tens and Units:

e.g.  $653 - 157 = 496$

Step 1

Begin at the units column. Now say 3 units take away 7 units. I cannot do.

$$\begin{array}{r} \text{H T U} \\ 6 \ 5 \ 3 \\ -1 \ 5 \ 7 \\ \hline \end{array}$$

Step 2

As you do not have enough units, go to the tens column. You have 5 tens here. You need to 'exchange' one of the 5 tens for ten units.

$$\begin{array}{r} \text{H T U} \\ 6 \ 4 \ 5 \ 3 \\ -1 \ 5 \ 7 \\ \hline 6 \end{array}$$

Do this by scoring out the 5 and writing a small 4. Put the number 1 (representing one ten) in front of the 3 units.

13 take away 7 is 6. Put a number 6 in the units column.

Step 3

Go to the tens column. 4 tens take away 5 tens. I cannot do. Go to the hundreds column. You have 6 hundreds here. You need to 'exchange' 1 hundred for 10 tens. Do this by scoring out the 6 and writing a small 5. Put the number 1 in front of the 4 tens. 14 take away 5 is 9. Write the number 9 in the tens column.

$$\begin{array}{r} \text{H T U} \\ 5 \ 1 \ 4 \ 5 \ 3 \\ -1 \ 5 \ 7 \\ \hline 9 \ 6 \end{array}$$

Step 4

Go to the hundreds column. 5 hundreds take away 1 hundred equals 4 hundreds. Write a 4 in the hundreds column. The answer is 496

$$\begin{array}{r} \text{H T U} \\ 4 \ 5 \ 1 \ 4 \ 5 \ 3 \\ -1 \ 5 \ 7 \\ \hline 4 \ 9 \ 6 \end{array}$$

**Second Level**

For Second Level, repeat the same process for calculations involving up to 6 digits and decimal places.