

Subtraction

Again, as we head towards the formal written method, we look at an 'expanded' form of subtraction and use tens and ones materials to help the children to complete the task physically. They are encouraged to draw the tens and ones so they have a representation to support the move from concrete to abstract.

Step 1: the numbers in the top row are always bigger than the numbers in the bottom row. Start with the ones.

$$479 - 153 =$$

$$\begin{array}{r} 479 \\ - 153 \\ \hline \end{array}$$

$$\begin{array}{r} - 530 \\ \hline 238 \end{array}$$

$$\begin{array}{r} - 500 \quad 30 \quad 9 \\ \hline 200 \quad 30 \quad 8 \end{array}$$

Step 2: moving a ten from the tens column to the ones column

$$476 - 129 =$$

$$\begin{array}{r} 6 \\ 47 \\ - 129 \\ \hline 347 \end{array}$$

$$\begin{array}{r} 60 \\ 400 \quad 70 \\ - 100 \quad 20 \quad 9 \\ \hline 300 \quad 40 \quad 7 \end{array}$$

we cannot subtract the ones
(without using negative numbers)
so we partition the 70 into 60 + 10
and exchange the 10 for 10 ones. These then move to the ones column.