

Subtraction – Stage Three

Subtract numbers with up to three digits, using formal written method of column subtraction

Expanded written method (no exchange)

The calculation presented both horizontally and vertically (in columns). Use two-digit numbers when introducing this method, initially:

$$\begin{array}{r} 70 + 8 \\ - 20 + 3 \\ \hline 50 + 5 = 55 \end{array}$$

'Partition numbers into tens and ones. Subtract the ones, and then subtract the tens. Recombine to give the answer.'

You might replace the + sign with the word 'and' to avoid confusion.

Formal written Method (no exchange)

$$\begin{array}{r} 78 \\ - 23 \\ \hline 55 \end{array}$$

Use the language of place value to ensure understanding:

'Eight subtract three, seventy subtract twenty.'

Expanded written method (with exchange)

$$\begin{array}{r} 73 - 27 \\ 60 \\ - 10 + 13 \\ - 20 + 7 \\ \hline 40 + 6 = 46 \end{array}$$

73 is partitioned into 60 + 13 in order to calculate 73 - 27
Children will need to **practise partitioning numbers** in this way.

Formal written Method (with exchange)

$$\begin{array}{r} 6 \\ \nearrow 13 \\ - 27 \\ \hline 46 \end{array}$$

Use the language of **place value** to ensure understanding.

'We can't subtract seven from three, so we need to exchange a ten for ten ones to give us 60 + 13.'

If children are confident, **extend the use of the formal written method** with numbers over 100, returning to the expanded method first, if necessary.

Only move onto this method once children are secure using numbers under 100.

$$\begin{array}{r} 2 \\ 235 \\ - 127 \\ \hline 108 \end{array}$$

Use the language of place value to ensure understanding.

'In this example it has only been necessary to exchange from the ten's column'

If, at any time, children are making significant errors, return to the previous stage in calculation.

Subtraction – Stage Four

Subtract numbers with up to 4 digits using the formal written method of columnar subtraction where appropriate

Ensure that children are confident with the methods outlined in the previous stage's guidance before moving on.

Expanded written method (with exchange)

A grid showing the expanded written method for $258 - 73$. The calculation is written as follows:
$$\begin{array}{r} 258 - 73 \\ 100 + 150 + 8 \\ - 70 + 3 \\ \hline 100 + 80 + 5 = 185 \end{array}$$

You might replace the + sign with the word 'and' to avoid confusion. Children will need to practise partitioning in a variety of ways.

Formal written method (with exchange)

A grid showing the formal written method for $258 - 73$. A '1' is written above the '5' in the tens column, and the '2' in the hundreds column is crossed out. The calculation is written as follows:
$$\begin{array}{r} 1\overset{1}{5}8 \\ - 73 \\ \hline 185 \end{array}$$

Use the language of place value to ensure understanding.

In this example it has been necessary to exchange from the hundred's column.

Ensure children are exchanging and using this language when being taught this method. When exchanging, ensure they write the new value at the top of their calculation as in the above example.

Expanded written method (with exchange)

Further develop by subtracting a three-digit number from a three-digit number:

A grid showing the expanded written method for $637 - 252$. The calculation is written as follows:
$$\begin{array}{r} 637 - 252 \\ 500 + 130 + 7 \\ - 200 + 50 + 2 \\ \hline 300 + 80 + 5 = 385 \end{array}$$

Ensure that children are confident in partitioning numbers in this way.

Formal Written Method (with exchange)

A grid showing the formal written method for $637 - 252$. A '5' is written above the '3' in the tens column, and the '6' in the hundreds column is crossed out. The calculation is written as follows:
$$\begin{array}{r} 5\overset{5}{3}7 \\ - 252 \\ \hline 385 \end{array}$$

Use the language of place value to ensure understanding.

When children are confident, develop with **four digit numbers** and decimal numbers (in the context of money and measures).

If, at any time, children are making significant errors, return to the previous stage in calculation

Subtraction - Stage Five

Subtract whole numbers with more than 4 digits, including using formal written method (Column Subtraction).

Ensure that children are confident with the methods outlined in the previous stage's guidance before moving on.

Expanded written method (with exchange)

A grid showing the expanded written method for $503 - 278$. The calculation is shown as follows:

$$\begin{array}{r} 503 - 278 \\ 400 \quad 90 \\ \underline{500} + 100 + 13 \\ - \underline{200} + 70 + 8 \\ 200 + 20 + 5 = 225 \end{array}$$

In this example 503 has to be partitioned into $400 + 90 + 13$ in order to carry out the subtraction calculation.

Formal Written Method (with exchange)

A grid showing the formal written method for $503 - 278$ with exchange. The calculation is shown as follows:

$$\begin{array}{r} \overset{4}{5} \overset{9}{0} 3 \\ - 278 \\ \hline 225 \end{array}$$

There are no tens in the first number (503) so we have to exchange a hundred for 10 tens before we can exchange a ten for ten ones.

Formal Written Method (with multiple exchanges)

A grid showing the formal written method for $1278 - 1367$ with multiple exchanges. The calculation is shown as follows:

$$\begin{array}{r} 1 \overset{6}{2} \overset{12}{7} \overset{11}{8} \\ - 1367 \\ \hline 11364 \end{array}$$

In this example it has been necessary to exchange from the tens and the hundred's columns. If children are making significant errors, provide calculations where only one exchange is required.

Formal Written Method (with decimals)

A grid showing the formal written method for $96.6 - 83.72$. The calculation is shown as follows:

$$\begin{array}{r} 96.6 \\ - 83.72 \\ \hline 12.88 \end{array}$$

Ensure the decimal numbers line up
If, at any time, children are making significant errors, return to the previous stage in calculation.

Subtraction – Stage six

No objectives have been included in the programmes of study explicitly related to written methods for subtraction in stage six. However, there is an expectation that children will continue to practice and use the formal written method for larger numbers and decimals and use these methods when solving problems, when appropriate (see previous stages guidance for methods).

Our aim is that by the end of stage six children use mental methods (with jottings) when appropriate, but for calculations that they cannot do in their heads, they use an efficient formal written method accurately and with confidence.