

$$435 - 273 = 162$$

Hundreds	Tens	Ones	3/135
		111	- 273
	7		162
	WW		

435

³ ⁄⁄ ₃ 5	Hundreds	
273	∞ ∞ ∞	•
162	V	•• ••

Hundreds	Tens	Ones
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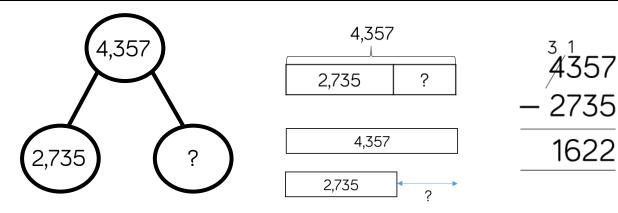
Year: 3

Base 10 and place value counters are the most effective manipulative when subtracting numbers with up to 3 digits.

Ensure children write out their calculation alongside any concrete resources so they can see the links to the written column method.

Plain counters on a place value grid can also be used to support learning.





Year: 4

Base 10 and place value counters are the most effective manipulatives when subtracting numbers with up to 4 digits.

Ensure children write out their calculation alongside any concrete resources so they can see the links to the written column method.

Plain counters on a place value grid can also be used to support learning.

4,357	-2,735 =	1,622
•	•	•

Thousands	Hundreds	Tens	Ones
		11/1/	
		6533	* * * *
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Thousands	Hundreds	Tens	Ones
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