

## SUBTRACTION: TRADE FIRST

### Tip – Line up your columns!

Example:

$$\begin{array}{r} 356 \\ - 269 \\ \hline \end{array}$$

**First**, check the ones.  
You can't take 9 from 6

**Second**, Borrow from the  
tens column, making the  
5 into a 4. Add the set of  
ten to the ones column

$$\begin{array}{r} 4 \ 16 \\ 3 \ 5 \ 6 \\ - 2 \ 6 \ 9 \\ \hline \end{array}$$

**Third**. Now subtract 9  
From 16 and get 7.

$$\begin{array}{r} 4 \ 16 \\ 3 \ 5 \ 6 \\ - 2 \ 6 \ 9 \\ \hline 7 \end{array}$$

**Fourth** Tens column. You can't  
Take 6 from 4. So borrow from  
3. The 3 becomes a 2. Add the  
set of hundred to the tens column.

$$\begin{array}{r} 2 \ 14 \ 16 \\ 3 \ 5 \ 6 \\ - 2 \ 6 \ 9 \\ \hline 7 \end{array}$$

**Fifth**. Now subtract 6  
From 14 and get 8.  
Subtract 2 from 2

$$\begin{array}{r} 2 \ 14 \ 16 \\ 3 \ 5 \ 6 \\ - 2 \ 6 \ 9 \\ \hline 8 \ 7 \end{array}$$

## SUBTRACTION: COUNTING DOWN

Example:

$$\begin{array}{r} 356 \\ - 269 \\ \hline \end{array}$$

**First**, Create a number line  
that goes from zero to the  
high number

$$0 \quad \quad \quad 356$$

**Second**, Start at 356 and take  
away your hundreds.

$$356 - 200 = 156$$

$$0 \quad \mathbf{156} \quad \quad \quad 356$$

**Third** Now take away the  
Tens.  $156 - 60 = 96$

$$0 \quad \mathbf{96} \quad 156 \quad \quad \quad 356$$

**Fourth**. Now take away your ones.  
 $96 - 9$  (think 10 and add one) = 87

$$0 \quad \mathbf{87} \ 96 \quad 156 \quad \quad \quad 356$$

# SUBTRACTION: PARTIAL DIFFERENCES METHOD

**Tip – Line up your columns!**

Example:

$$\begin{array}{r} 356 \\ - 269 \\ \hline \end{array}$$

**First**, Think hundreds minus hundreds.

$$\underline{300} - \underline{200} = 100.$$

Write 100 underneath.

$$\begin{array}{r} 356 \\ - 269 \\ \hline 100 \end{array}$$

**Second**, Think tens minus tens. Reverse if the bottom number is higher.  $60 - 50 = 10$ . Write it under the 100 with a minus sign.

$$\begin{array}{r} 356 \\ - 269 \\ \hline 100 \\ - 10 \end{array}$$

**Third** Think ones minus ones. Reverse if the bottom number is higher.  $9 - 6 = 3$ . Write it under the 10 with a Minus sign.

**Fourth**. Combine your three answers.  $(100 - 10) - 3$   
 $90 - 3 = 87$

$$\begin{array}{r} 356 \\ - 269 \\ \hline 100 \\ - 10 \\ - 3 \end{array}$$