

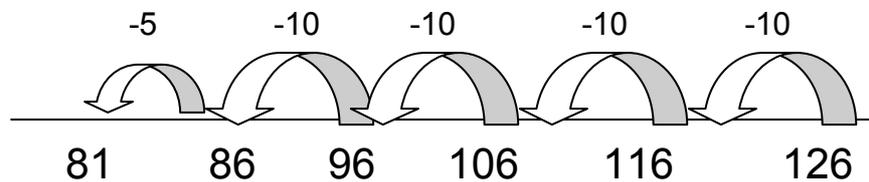
## Subtraction - Year Three

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

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

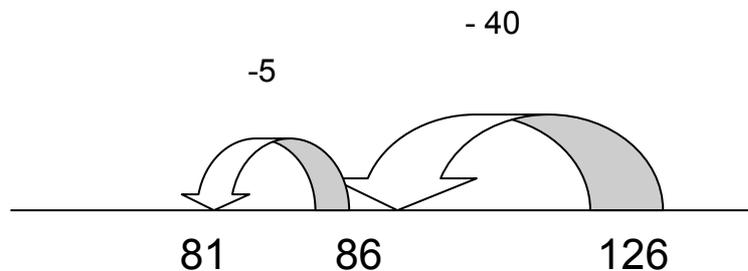
Further develop the use of the **empty number line** with calculations that **bridge 100**:

$$126 - 45 = 81$$



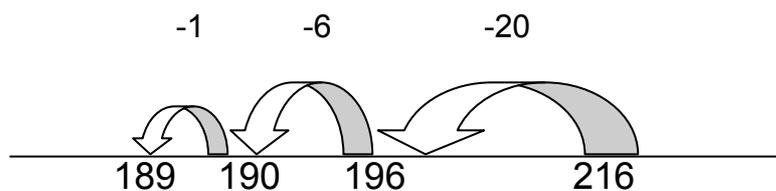
Use a **200 grid** to support counting back in tens and bridging 100

Then use more efficient jumps:



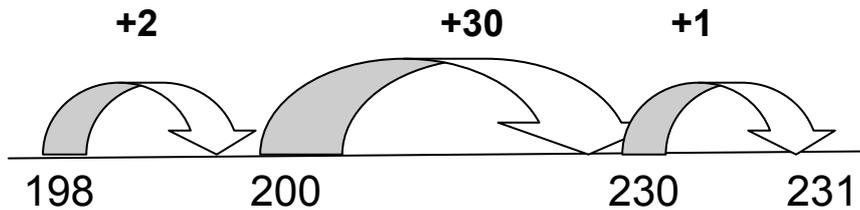
Extend with larger numbers by counting back...

$$216 - 27 = 189$$



...and by **counting on to find the difference** (small difference):

$$231 - 198 = 33$$



'The difference between 198 and 231 is 33.'

Introduce the **expanded written method** with the calculation presented both horizontally and vertically (in columns). Use two-digit numbers when introducing this method, initially:

$$78 - 23 = 55$$

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

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

**NB** In this example decomposition (exchange) is not required.

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

This will lead into the **formal written method**:

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

Use the language of place value to ensure understanding:  
'Eight subtract three, seventy subtract twenty.'

**NB** A number line would be an appropriate method for this calculation but use two-digit numbers to illustrate the formal written method initially.

Introduce the **expanded written method** where **exchange/decomposition** is required:

$$73 - 27 = 46$$

$$\begin{array}{r} 70 + 3 \\ - 20 + 7 \\ \hline \end{array} \quad \text{becomes} \quad \begin{array}{r} 60 + 13 \\ - 20 + 7 \\ \hline 40 + 6 = 46 \end{array} \quad \begin{array}{l} 73 \text{ is partitioned into } 60+13 \text{ in} \\ \text{order to calculate } 73-27 \end{array}$$

**NB** children will need to practise partitioning numbers in this way. **Base- ten materials** could be used to support this.

**When children are confident** with the expanded method introduce the **formal written method**, involving decomposition/exchange:

$$73 - 27 = 46$$

$$\begin{array}{r} 6 \ 13 \\ 7 \ 3 \\ - 2 \ 7 \\ \hline 4 \ 6 \end{array}$$

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.'

Use **base ten materials** to support understanding.

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

$$235 - 127 = 108$$

$$\begin{array}{r} 2 \ 3 \ 5 \\ - 1 \ 2 \ 7 \\ \hline 1 \ 0 \ 8 \end{array}$$

Use the language of place value to ensure understanding.

In this example it has only been necessary to exchange from the tens column.

Use base ten materials to support understanding.

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