

**STEP 2**

You must **exchange** one of the tens for 10 units, but you don’t have any tens. You then need to **exchange** a hundred for 10 tens. Remember to record the number of hundreds you have left in the square above. Now **exchange** a ten for 10 units. Remember to record the number of tens you have left in the square above. Now complete the sum in the units column

**10 – 5 = 5**

**STEP 1**

Subtract the units.

**0 – 5 = You cannot do!**

\*You may write the sum horizontally.

**STEP 5**

Check if you are correct by adding your answer to what you took away and you should get back to the number you started with.

**STEP 4**

Subtract the hundreds.

**2 – 1 = 1**

**STEP 3**

Subtract the tens.

**9 – 4 = 5**

**REMEMBER!!**

Only subtract using the remaining tens.

**Steps 2 Subtraction Success**

**(From an even hundred)**

**Learning intention:**

Subtract with exchange from an even hundred.

**Vocabulary**

subtract minus take away

- decrease subtraction

less than fewer exchange

column equals difference

**1**

**1**

REMEMBER!!

Always take the bottom number away from the top number.

300-145=

2 9

3 0 0

- 1 4 5

1 5 5