

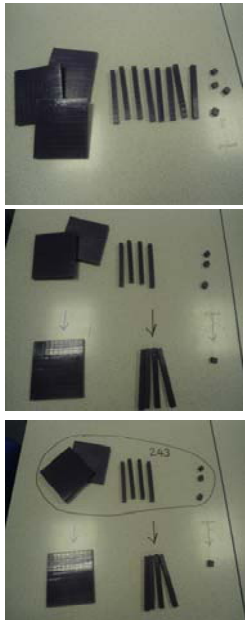
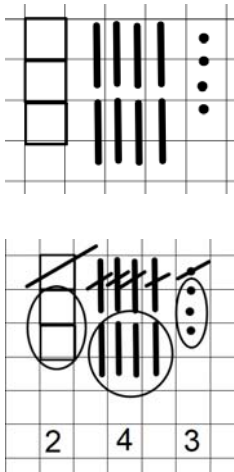
## Subtraction—with 2 and 3 digit numbers

### Subtraction with no regrouping

$$384 - 141 = 243$$

Remember to;

- Write one number per square.
- Write each digit in the correct place value column (H, T, O).
- Subtract your ones column first.
- Write the answer in the correct place underneath the column.
- Repeat subtracting the tens then hundreds.

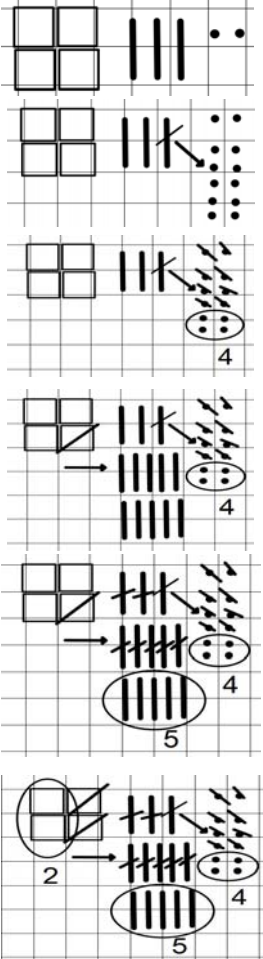
| Concrete  | Pictorial  | Abstract   |   |   |   |   |   |   |   |   |  |   |   |
|---|--|--|---|---|---|---|---|---|---|---|--|---|---|
|  |  | <table border="1" style="margin: auto;"> <tr><td>3</td><td>8</td><td>4</td></tr> <tr><td>-</td><td>1</td><td>4</td><td>1</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;">2</td><td>4</td><td>3</td></tr> </table> | 3 | 8 | 4 | - | 1 | 4 | 1 | 2 |  | 4 | 3 |
| 3   | 8  | 4  |   |   |   |   |   |   |   |   |  |   |   |
| -   | 1  | 4  | 1 |   |   |   |   |   |   |   |  |   |   |
| 2   |  | 4  | 3 |   |   |   |   |   |   |   |  |   |   |

### Subtraction with regrouping

$$432 - 178 = 254$$

Remember to;

- Write one number per square.
- Write each digit in the correct place value column (H, T, O)..
- Subtract the ones.
- If there are not enough ones, re-group 10 ones from the tens.
- Subtract the tens.
- If there are not enough tens, re-group 10 tens from the hundreds.
- Subtract the hundreds.

| Pictorial  | Abstract   |   |    |  |              |              |   |   |   |   |   |   |  |   |   |
|--|--|---|----|--|--------------|--------------|---|---|---|---|---|---|--|---|---|
|  | <table border="1" style="margin: auto;"> <tr><td>3</td><td>12</td><td></td></tr> <tr><td><del>4</del></td><td><del>3</del></td><td>2</td></tr> <tr><td>-</td><td>1</td><td>7</td><td>8</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;">2</td><td>5</td><td>4</td></tr> </table> | 3 | 12 |  | <del>4</del> | <del>3</del> | 2 | - | 1 | 7 | 8 | 2 |  | 5 | 4 |
| 3  | 12   |   |    |  |              |              |   |   |   |   |   |   |  |   |   |
| <del>4</del>   | <del>3</del>   | 2 |    |  |              |              |   |   |   |   |   |   |  |   |   |
| -  | 1  | 7 | 8  |  |              |              |   |   |   |   |   |   |  |   |   |
| 2  |  | 5 | 4  |  |              |              |   |   |   |   |   |   |  |   |   |