**Subtraction Strategies**

**Subtraction by Counting Up**

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| **Add Tens to Get Close, Then Ones**  **73 - 46**  46 and 20 is 66.  (30 more is too much.)  Then 4 more is 70 and 3 more is 73.  That’s 20 and 7 . . . or 27. | **Add Ones to Make Ten, Then Tens& Ones**  **73 - 46**  46 and 4 is 50.  50 and 20 more makes 70,  and 3 more makes 73.  The 4 and the 3 is 7, and 20 more is 27.  (Similarly, 46 and 4 is 50. 50 and 23 is 73. 23 and 4 is 27.) |
| **Add Tens and Overshoot,**  **Then Come Back**  **73 - 46**  46 and 30 is 76.  That’s 3 too much, so it’s 27. | **Special Note to Parents:**  Please resist the urge to teach your children the “borrowing” method we learned in school!  Instead, familiarize yourselves with the strategies above and assist your children with them when needed. |
| **Subtraction by Taking Away** |  |
| **Take Tens from Tens,**  **Then Subtract Ones**  **73 - 46**  70 minus 40 is 30.  Take away 6 more….that’s 24.  Now add in the 3 ones…..that’s 27. | **Take Away Tens, Then Ones**  **73 - 46**  73 minus 40 is 33.  Then take away 6.  That makes 27. |
| **Add to the Whole if Necessary**  **73 - 46**  Give 3 to 73 to make 76.  76 take away 46 is 30.  Now take 3 back……that’s 27. | **Take Extra Tens, Then Add Back**  **73 - 46**  73 take away 50 is 23.  That’s 4 too many.  23 and 4 is 27. |