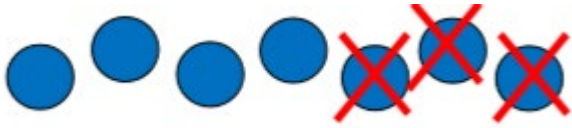


Progression in Subtraction calculations

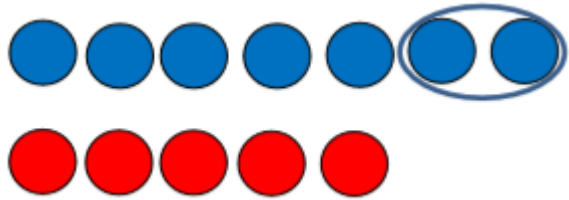


S1: Objects and pictures



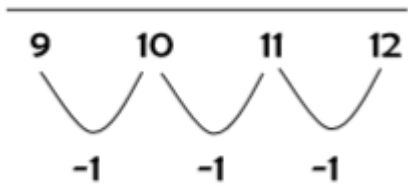
$$7 - 3 = 4$$

S2: What's the difference?



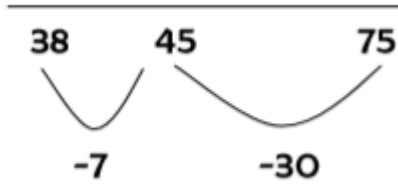
$$7 - 5 = 2$$

S3: Counting back



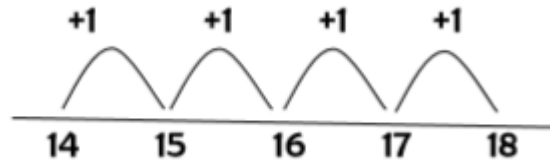
$$12 - 3 = 9$$

S3a: Counting back in jumps



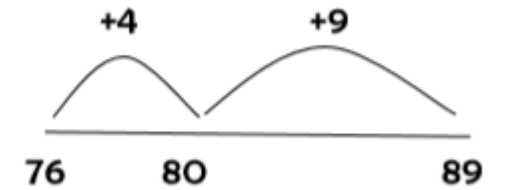
$$75 - 37 = 38$$

S4: Counting on (when numbers are close together)



$$18 - 14 = 4$$

**S4a: Count on in jumps
Crossing a 10s boundary**



$$89 - 76 = 13$$

**S5: Column subtraction
with exchange**

	H	T	U
	6 7	1 2	1 3
-	3	5	6
	3	6	7