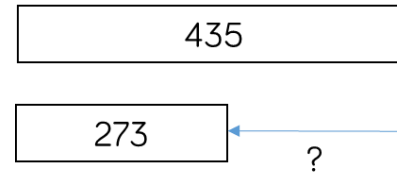| Skill: Subtract numbers with up to 3 digits	Year: 3

435

273   ?

435

| 273 | ? |

435

| 273 |

?

$$435 - 273 = 262$$

Hundreds	Tens	Ones

$$\begin{array}{r} ^3 4 ^1 3 5 \\ -\ 2\ 7\ 3 \\ \hline 2\ 6\ 2 \end{array}$$

Hundreds	Tens	Ones
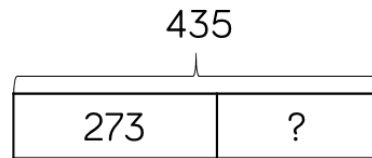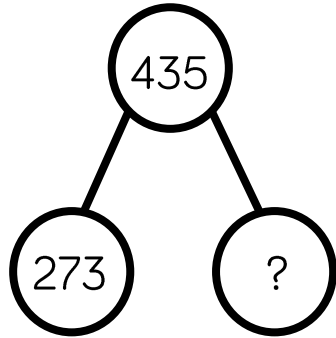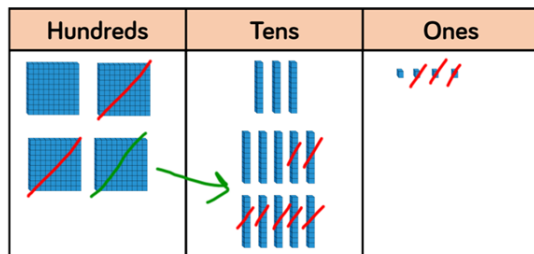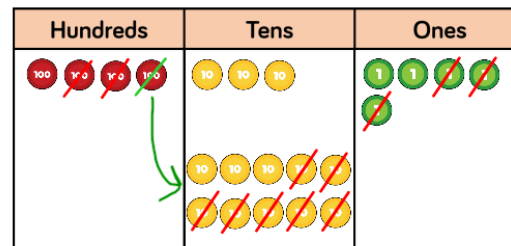
Base 10 and place value counters are the most effective manipulative when subtracting numbers with up to 3 digits.

Ensure children write out their calculation alongside any concrete resources so they can see the links to the written column method.

Plain counters on a place value grid can also be used to support learning.