## $6802-1345=?$

## What to do

1. Set out the numbers in the correct columns with one digit in each square. LOOK at the whole calculation. Is the top number bigger than the bottom one? Is 6802 bigger than 1345? If yes, continue with the calculation.
2. Start at the left hand side. Is the top digit bigger than the bottom one? If yes, (6 is bigger than 1), look at the column to the right and repeat. Is 8 bigger than 3? Yes, so look at the tens column.
3. You can't take 4 away from 0 so you must exchange one hundred from the column to the left. Cross out the 8 hundreds and write one fewer above it. One fewer than 8 is 7 . Now take the hundred you have exchanged and write it in the tens column. Instead of 0 tens you now have $10(10+0=10)$.
4. Look at the units column. Is the top digit bigger than the bottom one? Is 2 bigger than 5? You can't take 5 away from 2 so you must exchange one ten from the column to the left. Cross out the 10 and move the exchanged ten to the units column. Now you have 12 units and 9 tens.
5. Now you can complete the rest of the subtraction as normal, working from right to left.

| Th |  |  |  | $H$ |
| :---: | :---: | :---: | :---: | :---: |
|  |  | $T$ | $U$ |  |
|  |  | 7 | 9 |  |
|  | 6 | 8 | 10 | 12 |
| - | 1 | 3 | 4 | 5 |
|  | 5 | 4 | 5 | 7 |

