

**Able to Subtract any sized whole numbers**

F Able to subtract in successive columns, without borrowing. Example is  $18-12=6$

G Able to subtract when several borrowings are required in nonadjacent columns. Example  $18279-9183$

H Able to subtract when successive borrowing is required in adjacent columns. Example  $1253-965$

I Able to subtract when "double borrowing is required" (across 0) Example  $205-109$

E Able to subtract when a single borrowing is required within a column. Example  $32-24$

Able to subtract a one-digit number, with borrowing. Example  $12-9$

D Able to identify where borrowing is done. Example  $12-9=3$  you have to be able to know that you have to borrow the one from the tens place making 2 into 12 and eliminating the 1 from the tens

A Able to subtract in successive columns where each requires a simple subtraction (no "bringing down") Example  $436-125$

A Able to subtract when a-0 is understood example:  $5-0=5$  or  $4-0=4$

AA Able to calculate "simple subtraction"

**Learning Goal**  
To be able to subtract any sized whole numbers no matter what the equation is composed of