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| **COUNTING BACK FACTS** | **COUNTING UP FACTS** |
| When do I use this strategy?When the subtrahend is 1, 2, or 3Example: 12 – 3 = 9 (minuend) (subtrahend) (difference)  | When do I use this strategy?When the minuend and subtrahend are close to each otherExample: 12 – 9 = 3 (minuend) (subtrahend) (difference) |
| Which facts are these kind?1 – 1 2 – 1 3 – 1 4 – 1 5 – 16 – 1 7 – 1 8 – 1 9 – 1 10 – 12 – 2 3 – 2 4 – 2 5 – 2 6 – 27 – 2 8 – 2 9 – 2 10 – 2 11- 23 – 3 4 – 3 5 – 3 6 – 3 7 – 38 – 3 9 – 3 10 – 3 11 – 3 12 – 3  | Which facts are these kind?7 – 4 8 – 5 9 – 6 10 – 7 11 – 812 – 9 6 – 4 7 – 5 8 – 6 9 – 7 10 – 8 11 – 9 5 – 4 6 – 5 7 – 6 8 – 7 9 – 8 10 – 9  |

SUBTRACTION STRATEGIES