

# Make Forty Subtraction Strategy (A)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (A) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 1} = 39 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (B)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 43 - 3 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (B) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 5} = 35 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (C)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 42 - 2 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (C) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 42 - 2 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 4 = 36 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 43 - 3 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 47 - 7 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 44 - 4 - 4 = 36 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 42 - 2 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 44 - 4 - 3 = 37 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 7 = 33 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 46 - 6 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 42 - 2 - 7 = 33 \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (D)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (D) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 3} = 37 \\ \text{Make 40} \end{array}$$



# Make Forty Subtraction Strategy (E)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 8 = 32 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (E) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$41 - 9 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 41 \\ \underline{- 1} \\ 40 \end{array} - 8 = 32$$

Make 40

$$42 - 6 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 42 \\ \underline{- 2} \\ 40 \end{array} - 4 = 36$$

Make 40

$$46 - 9 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 46 \\ \underline{- 6} \\ 40 \end{array} - 3 = 37$$

Make 40

$$41 - 6 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 41 \\ \underline{- 1} \\ 40 \end{array} - 5 = 35$$

Make 40

$$42 - 7 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 42 \\ \underline{- 2} \\ 40 \end{array} - 5 = 35$$

Make 40

$$48 - 9 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 48 \\ \underline{- 8} \\ 40 \end{array} - 1 = 39$$

Make 40

$$43 - 4 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 43 \\ \underline{- 3} \\ 40 \end{array} - 1 = 39$$

Make 40

$$42 - 9 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 42 \\ \underline{- 2} \\ 40 \end{array} - 7 = 33$$

Make 40

$$41 - 8 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 41 \\ \underline{- 1} \\ 40 \end{array} - 7 = 33$$

Make 40

$$45 - 7 =$$

Keep      Split

↓      ↘

$$\begin{array}{r} 45 \\ \underline{- 5} \\ 40 \end{array} - 2 = 38$$

Make 40

# Make Forty Subtraction Strategy (F)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (F) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 4} = 36 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (G)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 8} = 32 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (G) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 8 = 32 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 46 - 6 - 3 = 37 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 5 = 35 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 43 - 3 - 5 = 35 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 42 - 2 - 5 = 35 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 46 - 6 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 44 - 4 - 5 = 35 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 46 - 6 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 47 - 7 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 43 - 3 - 3 = 37 \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (H)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$48 - 9 =$$

Keep      Split

$$\begin{array}{r} 48 \\ - 8 \\ \hline \end{array} - 1 = 39$$

Make 40

$$42 - 5 =$$

Keep      Split

$$\begin{array}{r} 42 \\ - 2 \\ \hline \end{array} - 3 =$$

Make 40

$$43 - 7 =$$

Keep      Split

$$\begin{array}{r} 43 \\ - 3 \\ \hline \end{array} - 4 =$$

Make 40

$$41 - 3 =$$

Keep      Split

$$\begin{array}{r} 41 \\ - 1 \\ \hline \end{array} - 2 =$$

Make 40

$$44 - 5 =$$

Keep      Split

$$\begin{array}{r} 44 \\ - 4 \\ \hline \end{array} - 1 =$$

Make 40

$$43 - 4 =$$

Keep      Split

$$\begin{array}{r} 43 \\ - 3 \\ \hline \end{array} - 1 =$$

Make 40

$$44 - 8 =$$

Keep      Split

$$\begin{array}{r} 44 \\ - 4 \\ \hline \end{array} - 4 =$$

Make 40

$$41 - 8 =$$

Keep      Split

$$\begin{array}{r} 41 \\ - 1 \\ \hline \end{array} - 7 =$$

Make 40

$$42 - 6 =$$

Keep      Split

$$\begin{array}{r} 42 \\ - 2 \\ \hline \end{array} - 4 =$$

Make 40

$$42 - 4 =$$

Keep      Split

$$\begin{array}{r} 42 \\ - 2 \\ \hline \end{array} - 2 =$$

Make 40

# Make Forty Subtraction Strategy (H) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{48 - 8 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 2} = 38 \\ \text{Make 40} \end{array}$$



# Make Forty Subtraction Strategy (I)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (I) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 4} = 36 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (J)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ /10

Make forty to help you calculate each difference.

$$43 - 9 =$$

Keep      Split

$$\begin{array}{r} 43 \\ - 9 \\ \hline 43 - 3 - 6 = 34 \end{array}$$

Make 40

$$41 - 2 =$$

Keep      Split

$$\begin{array}{r} 41 \\ - 2 \\ \hline \end{array}$$

Make 40

$$44 - 5 =$$

Keep      Split

$$\begin{array}{r} 44 \\ - 5 \\ \hline \end{array}$$

Make 40

$$46 - 9 =$$

Keep      Split

$$\begin{array}{r} 46 \\ - 9 \\ \hline \end{array}$$

Make 40

$$45 - 8 =$$

Keep      Split

$$\begin{array}{r} 45 \\ - 8 \\ \hline \end{array}$$

Make 40

$$42 - 3 =$$

Keep      Split

$$\begin{array}{r} 42 \\ - 3 \\ \hline \end{array}$$

Make 40

$$42 - 8 =$$

Keep      Split

$$\begin{array}{r} 42 \\ - 8 \\ \hline \end{array}$$

Make 40

$$44 - 9 =$$

Keep      Split

$$\begin{array}{r} 44 \\ - 9 \\ \hline \end{array}$$

Make 40

$$41 - 7 =$$

Keep      Split

$$\begin{array}{r} 41 \\ - 7 \\ \hline \end{array}$$

Make 40

$$42 - 5 =$$

Keep      Split

$$\begin{array}{r} 42 \\ - 5 \\ \hline \end{array}$$

Make 40

# Make Forty Subtraction Strategy (J) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 3} = 37 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (K)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 43 - 3 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (K) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 4} = 36 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (L)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (L) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 45 - 5 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 43 - 3 - 4 = 36 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 8 = 32 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 3 = 37 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 42 - 2 - 5 = 35 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 48 - 8 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 7 = 33 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 45 - 5 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 46 - 6 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$



# Make Forty Subtraction Strategy (M)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline 42 - 2 - 3 = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \hline \quad - \quad - = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (M) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 1} = 39 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (N)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 7 = 33 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (N) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{48 - 8 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 1} = 39 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (O)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (O) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 8} = 32 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 6} = 34 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (P)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 42 - 2 - 6 = 34 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (P) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 7} = 33 \\ \text{Make 40} \end{array}$$



# Make Forty Subtraction Strategy (Q)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (Q) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 8} = 32 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 6} = 34 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (R)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (R) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{48 - 8 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 4} = 36 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (S)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 45 - 5 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad} - \underline{\quad} = \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (S) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (T)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (T) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 6} = 34 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{48 - 8 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 3} = 37 \\ \text{Make 40} \end{array}$$



# Make Forty Subtraction Strategy (U)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (U) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 46 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{47 - 7 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 1} = 39 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (V)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (V) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 42 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 3} = 37 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{46 - 6 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 7} = 33 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 48 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{48 - 8 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 8} = 32 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 6} = 34 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (W)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$45 - 7 =$$

Keep      Split

$$\begin{array}{r} 45 - 5 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$41 - 5 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}1 - \phantom{5} - \phantom{4} = \\ \hline \text{Make 40} \end{array}$$

$$43 - 5 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}3 - \phantom{5} - \phantom{2} = \\ \hline \text{Make 40} \end{array}$$

$$44 - 9 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}4 - \phantom{9} - \phantom{5} = \\ \hline \text{Make 40} \end{array}$$

$$44 - 5 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}4 - \phantom{5} - \phantom{1} = \\ \hline \text{Make 40} \end{array}$$

$$42 - 4 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}2 - \phantom{4} - \phantom{2} = \\ \hline \text{Make 40} \end{array}$$

$$45 - 6 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}5 - \phantom{6} - \phantom{1} = \\ \hline \text{Make 40} \end{array}$$

$$43 - 4 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}3 - \phantom{4} - \phantom{1} = \\ \hline \text{Make 40} \end{array}$$

$$41 - 6 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}1 - \phantom{6} - \phantom{5} = \\ \hline \text{Make 40} \end{array}$$

$$42 - 7 =$$

Keep      Split

$$\begin{array}{r} \phantom{4}2 - \phantom{7} - \phantom{5} = \\ \hline \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (W) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 45 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 4} = 36 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 5 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{45 - 5 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{43 - 3 - 1} = 39 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{41 - 1 - 5} = 35 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 42 - 7 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{42 - 2 - 5} = 35 \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (X)

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{44 - 4 - 2} = 38 \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ \underline{\quad - \quad - \quad} = \\ \text{Make 40} \end{array}$$

# Make Forty Subtraction Strategy (X) Answers

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ /10

Make forty to help you calculate each difference.

$$\begin{array}{r} 44 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 44 - 4 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 4 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 3 = 37 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 47 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 47 - 7 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 46 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 46 - 6 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 2 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 1 = 39 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 9 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 45 - 5 - 4 = 36 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 43 - 6 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 43 - 3 - 3 = 37 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 45 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 45 - 5 - 3 = 37 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 41 - 3 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 41 - 1 - 2 = 38 \\ \hline \text{Make 40} \end{array}$$

$$\begin{array}{r} 44 - 8 = \\ \text{Keep} \quad \text{Split} \\ \downarrow \quad \swarrow \\ 44 - 4 - 4 = 36 \\ \hline \text{Make 40} \end{array}$$