Add 4-digit numbers

No exchange

$$\begin{array}{r} 5162 \\ +3427 \\ \hline 8589 \end{array}$$

Starting with the ones, add each column in turn.

One exchange

$$\begin{array}{r} 5162 \\ +3497 \\ \hline 8659 \\ \hline 1 \end{array}$$

Starting with the ones, add each column in turn. When adding
6 tens + 9 tens = 15 tens
= 1 hundred + 5 tens
Place 1 hundred under the hundreds answer and 5 tens in the answer.

Multiple exchanges

$$\begin{array}{r} 5864 \\ +3497 \\ \hline 9361 \\ \hline 11\ 1 \end{array}$$

Starting with the ones, add each column in turn. Exchange tens, hundreds and/ or thousands as required.

Subtract 4-digit numbers

No exchange

$$\begin{array}{r} 5789 \\ -\ 3421 \\ \hline 2368 \end{array}$$

Starting with the ones, subtract each column in turn.

One exchange

$$\begin{array}{r} {\scriptstyle 6\ 1}\ \ \\ 5\not{7}49 \\ -\ 3471 \\ \hline 2278 \end{array}$$

Starting with the ones, subtract each column in turn. When subtracting 4 tens -7 tens, exchange 1 hundred to make:
14 tens – 7 tens = 7 tens

Multiple exchanges

$$\begin{array}{r} {\scriptstyle 6\ 13\ 1}\ \ \\ 5\not{7}\not{4}2 \\ -\ 3476 \\ \hline 2266 \end{array}$$

Starting with the ones, subtract each column in turn. Exchange tens, hundreds and/ or thousands as required.