

	Bridlewood Primary School	Last reviewed January 2023
	Calculation Policy	Policy next to be reviewed April 2026 Page 1 of 25

This Calculation Policy has been produced in line with the 2014 National Curriculum for Mathematics to ensure consistency and progression in teaching throughout the school.

It aims to introduce children to the processes of calculation through practical, oral and mental activities. As children begin to understand the underlying ideas, they develop ways of recording to support their thinking and calculation methods, and learn to interpret and use the signs and symbols involved.

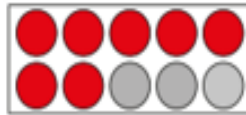
This policy shows the natural progression that a child should make in their mathematical education and has been written to support the mastery curriculum. Children should not progress onto the advanced stages of formal written methods until they have a secure conceptual understanding. By the end of Year 6, children should be able to choose the most appropriate approach to solve a problem: making a choice between using jottings, an efficient written method or a mental method.

How shall I add?

4 + 1, 6 + 3, 10 + 4
Number facts
Single digit numbers
Doubles
Ten and single digits

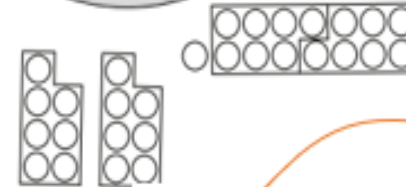
I just knew it!

7 + 3
Use known addition facts
If I know 7 + 3 then I also know 3 + 7

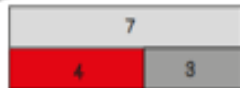
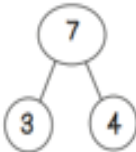
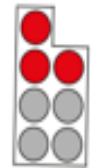


7 + 8
Use near doubles

If I know 7 + 7 = 14 then I know 7 + 8 = 15 because it is 1 more



7 = 3 + 4
Secure addition bonds of single digits and ten



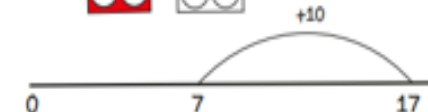
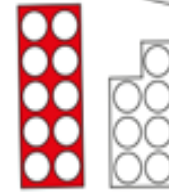
14 + 1
Find one more

1 more than 4 is 5
1 more than 14 is 15
1 more than 24 is 25

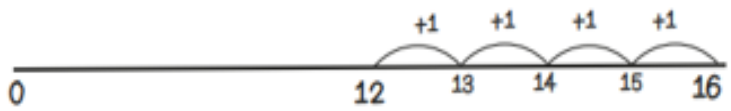


7 + 4
Count all

7 + 10
Add ten



12 + 4
Counting on in 1s



1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20

Year 2

How shall I add?

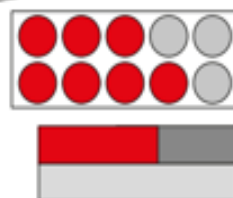
8 + 7, 9 + 9, 14 + 3
Number facts
Single digit numbers
Doubles
Teens and single digits

I just knew it!

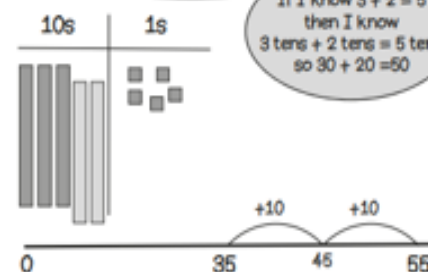
13 + 17
Use known facts
30 + 70

If I know 3 + 7 = 10
then I know
3 tens + 7 tens = 10 tens

If I know 3 + 7 = 10
then I know
13 + 17 is 2 tens more



35 + 20
Add multiples of ten



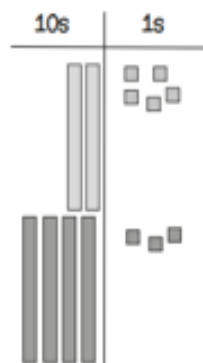
If I know 3 + 2 = 5
then I know
3 tens + 2 tens = 5 tens
so 30 + 20 = 50

5 + 18
Greatest number first
then bridge



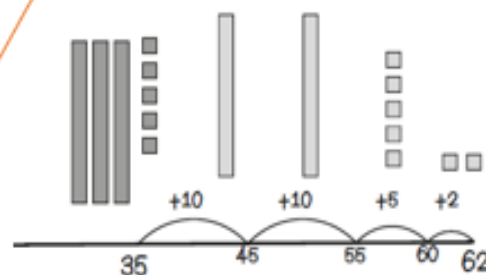
25 + 43
Partition and recombine

25 + 43
20 + 5 + 40 + 3
60 + 8 = 68



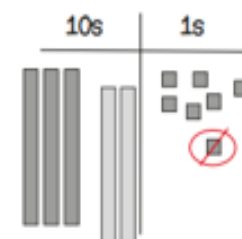
25
+ 43
68

Begin
formal
method

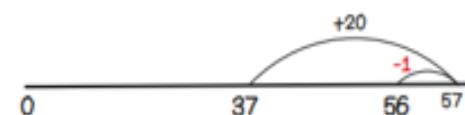


35 + 27
Count on in tens then ones

37 + 19
Round then adjust



Add 20 then subtract 1



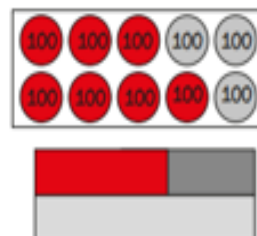
Year 3

8 + 7, 9 + 9, 14 + 3
Number facts
Single digit numbers
Doubles
Tens to make 100

I just knew it!

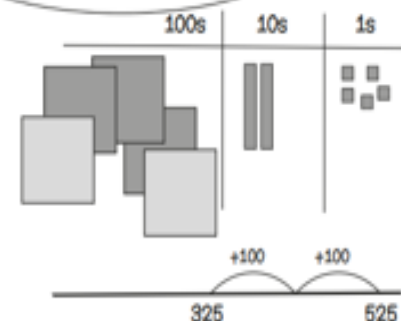
300 + 700
Use known addition facts

If I know
3 + 7 = 10 then I
know 3 hundreds
+ 7 hundreds = 10
hundreds



325 + 200
Add multiples of ten and hundred

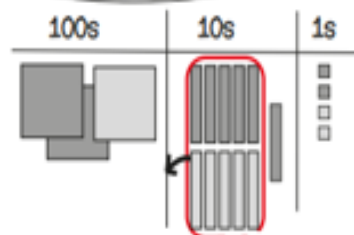
If I know 3 + 2 = 5
then I know
3 hundreds + 2 hundreds
= 5 hundreds



How shall I add?

262 + 152
Formal written method

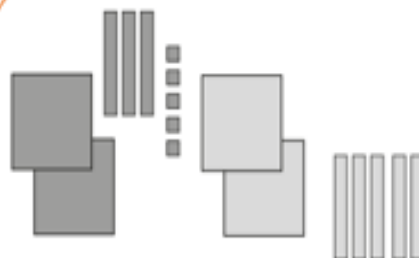
6 tens add 5 tens
= 11 tens or 110



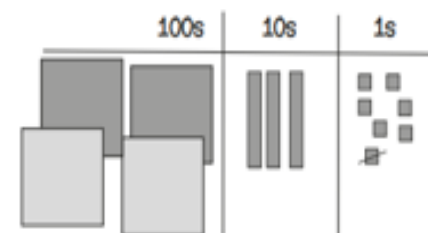
$$\begin{array}{r} 262 \\ + 152 \\ \hline 414 \\ \hline \end{array}$$

"Carry over"

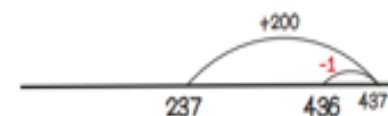
235 + 250
Count on in hundreds then tens



237 + 199
Round then adjust



Add 200 then subtract 1



Year 4

How shall I add?

0.9 + 0.9, 74 + 26
Number facts
Single digit decimals
Doubles
Bonds of 100

I just knew it!

7 + 8
Use known facts

If I know $7 + 8 = 15$
then I know
 $0.7 + 0.8 = 1.5$

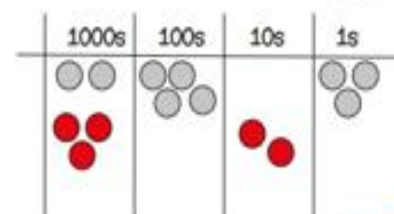
$$70 + 80 = 150$$

$$700 + 800 = 1,500$$

2,403 + 3,020
Use place value to add

If I know $2 + 3 = 5$
then I know
 $2000 + 3000 = 5000$

I have noticed,
one number has no
hundreds or ones, the
other has no tens.



5,748 + 3,374
Formal written method

$$\begin{array}{r} 5,748 \\ + 3,374 \\ \hline 9,122 \\ \hline \end{array}$$

1 1 1

1000s	100s	10s	1s

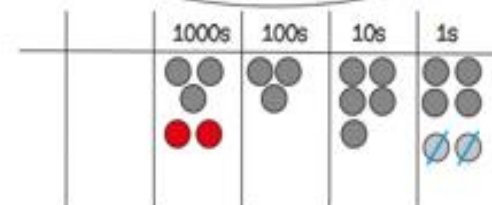
"Carry over"

5,250 + 2,360
Partition

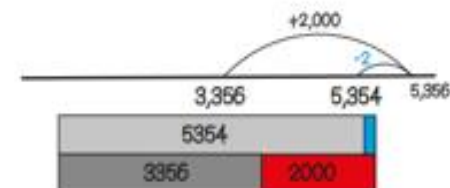
$$5000 + 200 + 50 + 2000 + 300 + 60$$

$$7000 + 500 + 110 = 7610$$

3,356 + 1,998
Round then adjust



Add 2,000 then take away 2



Year 5

How shall I add?

0.8 + 0.7, 45 + 45
Number facts
Single digit decimals
Doubles
Bonds of 1 and 100

I just knew it!

Rapid fluency of
2 digit add 2 digit numbers

7 + 8
Use known facts

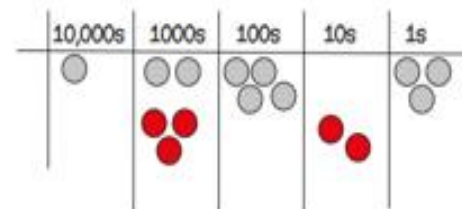
If I know $7 + 8 = 15$
then I know
 $0.7 + 0.8 = 1.5$

$7,000 + 8,000 = 15,000$
 $70,000 + 80,000 = 150,000$
 $700,000 + 800,000 = 1,500,000$

12,403 + 3,020
Use place value to add

If I know $2 + 3 = 5$
then I know
 $2000 + 3000 = 5000$

I have noticed,
one number has no
hundreds or ones, the
other has no tens.



25,748 + 46,374
Formal written method

$$\begin{array}{r} 25,748 \\ + 46,374 \\ \hline 72,122 \\ \hline 1111 \end{array}$$

"Carry over"

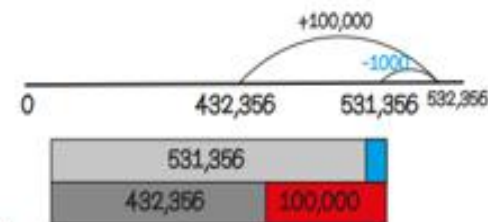
35,040 + 22,070
Partition

$$30,000 + 5,000 + 40 + 20,000 + 2,000 + 70$$

$$50,000 + 7,000 + 110 = 57,110$$

432,356 + 99,000
Round then adjust

Add 100,000 then take away 1,000



How shall I add?

44 + 56, 27 + 27
Number facts
Single digit decimals
Doubles
Bonds of 1 and 100

I just knew it!

Rapid fluency of 2 digit add 2 digit numbers

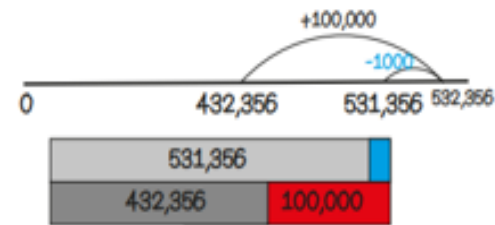
17 + 17
Use known facts

If I know 17 + 17 = 34
then I know
17 + 17 = 34

17,000 + 17,000 = 34,000
170,000 + 170,000 = 340,000
1,700,000 + 1,700,000 = 3,400,000

432,356 + 99,000
Round then adjust

Add 100,000 then take away 1,000



325,748 + 246,374
Formal written method

$$\begin{array}{r} 325,748 \\ + 246,374 \\ \hline 572,122 \\ 1111 \end{array}$$

"Carry over"

0.4 + 43.31
Decimals formal written method

Zero place holders

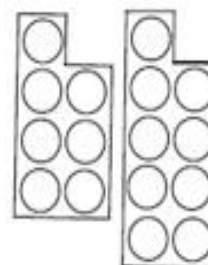
Line up the decimal point

$$\begin{array}{r} 00.40 \\ 43.31 \\ \hline 43.71 \end{array}$$

How shall I subtract?

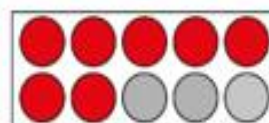
$9 - 7$
Find the difference between two numbers

9 is 2 more than 7
7 is 2 less than 9 so the difference between 7 and 9 is 2



$3 + 7$
Use known addition facts to derive subtraction facts

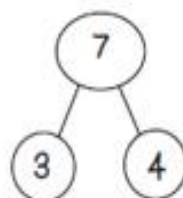
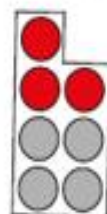
If I know $3 + 7 = 10$
then I know
 $10 - 3 = 7$



$5 - 1, 7 - 3, 10 - 6$
Number facts
Single digit numbers
Teens subtract single digits

I just knew it!

$7 - 3 = 4$
Secure subtraction facts of single digits and ten



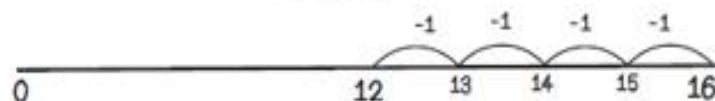
7	
4	3

$17 - 10$
Take away ten

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20

Number square

$16 - 4$
Counting back in 1s



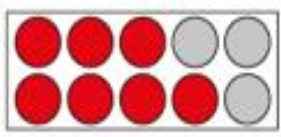
Tens frame

How shall I subtract?

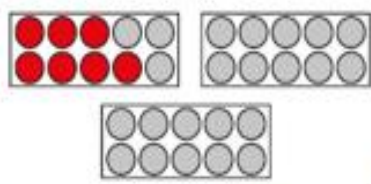
9 - 4, 13 - 5, 18 - 9
Number facts
Single digit numbers
Halves
Teens and single digits

I just knew it!

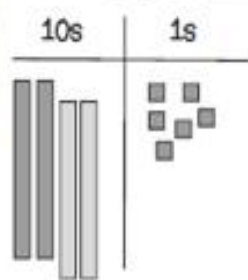
30 - 7
Use known facts
100 - 70



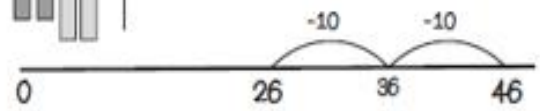
If I know 10 - 7 = 3
then I know
30 - 7 is 2 tens and 3



46 - 20
Count back: multiples of ten



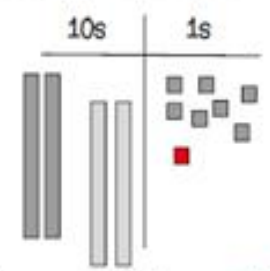
If I know 4 - 2 = 2
then I know
4 tens - 2 tens = 2 tens
so 40 - 20 = 20



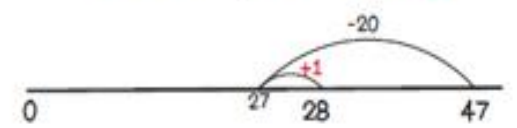
23 - 5
Count back: bridge through a multiple of ten



47 - 19
Round then adjust

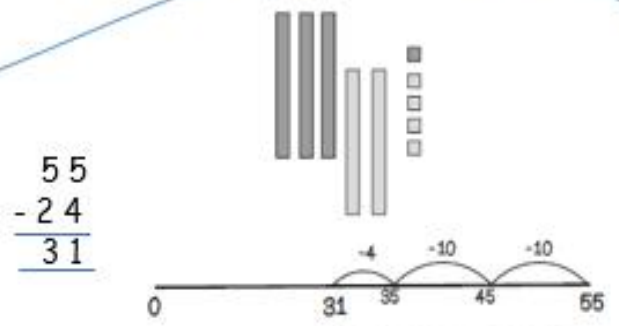
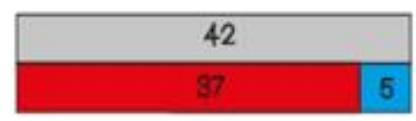


Take away 20 then add 1



42 is 5 more than 37,
37 is 5 less than 42 so
the difference between
37 and 42 is 5

42 - 37
Find the difference between two numbers



$$\begin{array}{r} 55 \\ - 24 \\ \hline 31 \end{array}$$

55 - 24
Count back in tens then ones

How shall I subtract?

15 - 8, 18 - 5
Number facts
Single digit numbers
Teens and single digits

I just knew it!

Use known
number facts

If I know $10 - 7 = 3$
then I know
 $10 \text{ hundreds} - 7 \text{ hundreds}$
 $= 3 \text{ hundreds}$



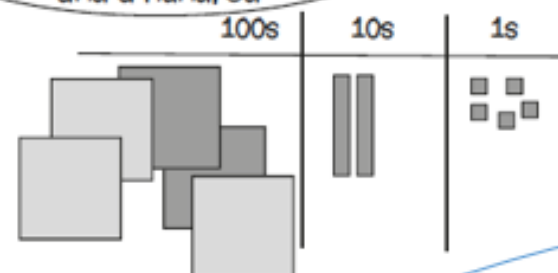
$$10 - 7 = 3$$

If I know $10 - 7 = 3$
then I know
any multiple of 10,
take away 7 leaves
3 in the ones.

$$525 - 300$$

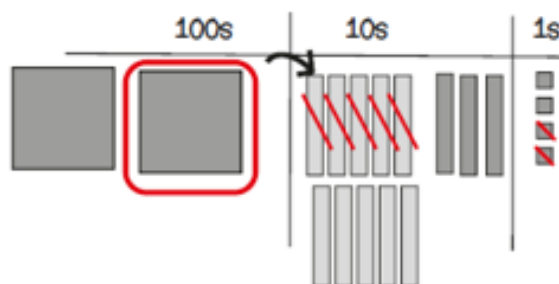
Take away multiples of ten
and a hundred

If I know $5 - 3 = 2$
then I know
 $5 \text{ hundreds} - 3 \text{ hundreds}$
 $= 2 \text{ hundreds}$



234 - 152
Formal written method

$$\begin{array}{r} 234 \\ - 152 \\ \hline 82 \end{array}$$

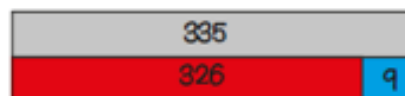


"Use"

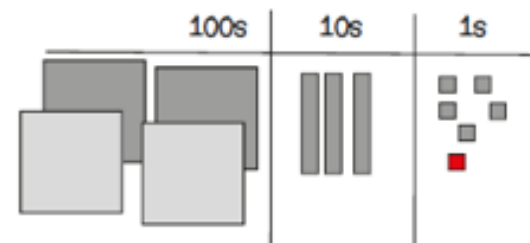
"Exchange"

335 - 326
Find the difference
between two numbers

335 is 9 more than 326
326 is 9 less than 335
so the difference between
them is 9



435 - 199
Round then adjust



Take away 200 then **add 1**

Year 4

13 - 5, 18 - 0.8
Number facts
Single digit numbers
Halves
Wholes and tenths

I just knew it!

15 - 8 = 7
Use known facts

If I know 15 - 8 = 7
then I know
15 - 0.8 = 0.7

150 - 80 = 70
1500 - 800 = 700

6,342 - 3,020
Use place value to subtract

By using place value
counters it is easy to
see how to take away

How shall I subtract?

5,352 - 2,136
Formal written method

Exchange ten of
these for one of
those!

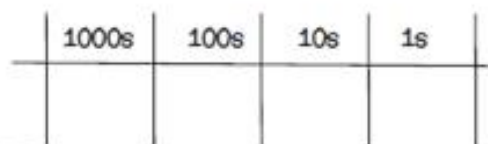
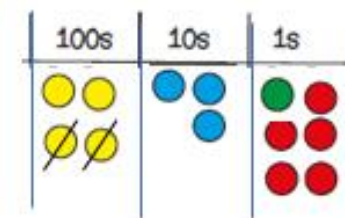
$$\begin{array}{r} 5,352 \\ - 2,436 \\ \hline 2,916 \end{array}$$

4007 - 3998
Find the difference between
two numbers



435 - 199
Round then adjust

Take away 200 then **add 1**



"Use"

"Exchange"

How shall I subtract?

9 - 4, 13 - 5, 18 - 9
Number facts
Single digit decimals
Halves
Subtract from 1 and 100

I just knew it!

Rapid fluency of
2 digit subtract
2 digit numbers

15 - 8 = 7
Use known facts

If I know 15 - 8 = 7
then I know
15 - 0.8 = 0.7

15,000 - 8,000 = 7,000
150,000 - 80,000 = 70,000
1,500,000 - 800,000 = 700,000

45,748 - 26,374
Formal written method

Exchange ten of
these for one of
those!

$$\begin{array}{r} 45,748 \\ - 26,374 \\ \hline 19,374 \end{array}$$

10,000s	1000s	100s	10s	1s

"Use"

"Exchange"

20,045 - 19,989
Find the difference between
two numbers

20,045
19,989
56

43,453 - 19,998
Round then adjust

10,000s	1000s	100s	10s	1s
				

Take away 20,000 then add 2

9 - 4, 13 - 5, 18 - 9
Number facts
Single digit decimals
Halves
Subtract from 1 and 100

I just knew it!

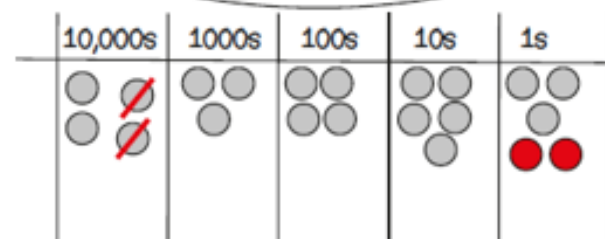
Rapid fluency of
2 digit subtract
2 digit numbers

$15 - 8 = 7$
Use known facts

If I know $15 - 8 = 7$
then I know
 $15 - 0.8 = 0.7$

$$\begin{aligned} 15,000 - 8,000 &= 7,000 \\ 150,000 - 80,000 &= 70,000 \\ 1,500,000 - 800,000 &= 700,000 \end{aligned}$$

43,453 - 19,998
Round then adjust



Take away 20,000 then add 2

45,748 - 26,374
Formal written method

Exchange ten of these for one of those!

$$\begin{array}{r} \overset{3}{4}\overset{1}{5},\overset{6}{7}\overset{1}{4}8 \\ - 26,374 \\ \hline 19,374 \end{array}$$

Subtracting decimals

 $12.4 - 5.63$

$$\begin{array}{r} 11131 \\ 12.40 \\ 5.63 \\ \hline 6.77 \end{array}$$

Zero place holder

200,450 - 199,989
Find the difference between
two numbers

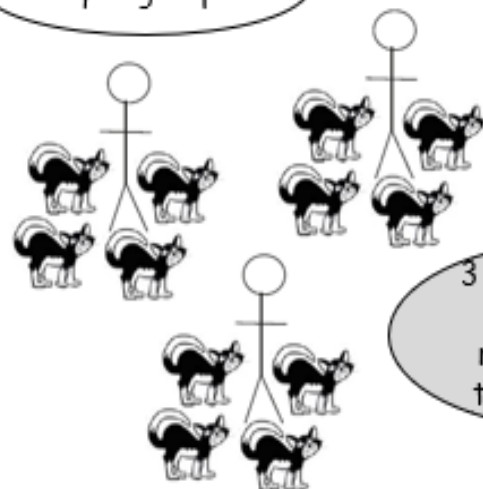
200,450
199,989
461

10,000s	1000s	100s	10s	1s

"Use"

"Exchange"

Equal groups



3 people all have 4 cats. How many cats are there in total?

Count in ones

1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12



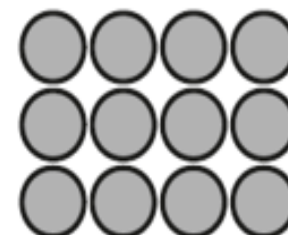
There are 3 groups with 4 counters in each group



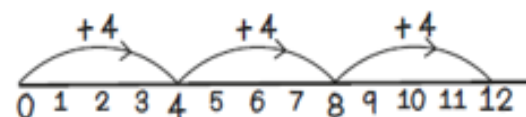
How shall I multiply?



Arrays



Repeated addition



$$4 + 4 + 4 = 12$$

Year 2

Equal groups

There are 3 groups with
4 cats in each group



3 people each
have 4 cats. How
many cats are
there in total?

Four cats multiplied
by 3

$$4 \times 3 = 12$$

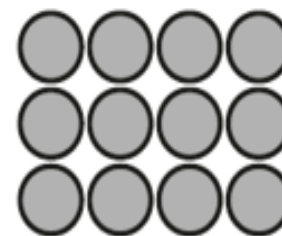
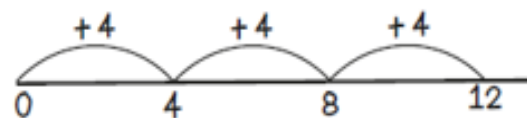


How shall I multiply?

Repeated addition



$$4 + 4 + 4 = 12$$



$$4 \times 3 = 12$$
$$3 \times 4 = 12$$

3 x 4 is the
same as 4 x 3

Arrays



Counting

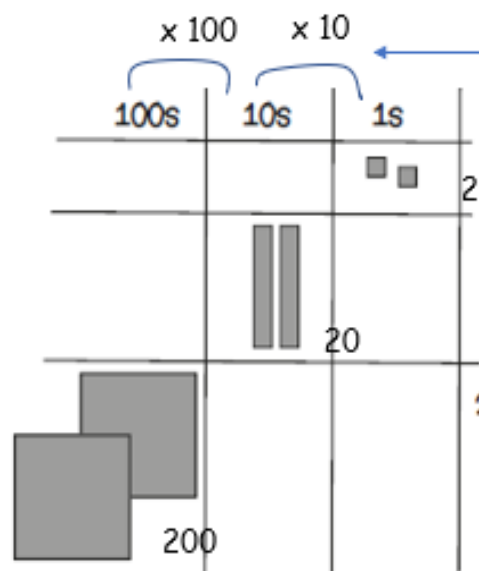
Count in twos
Count in fives
Count in tens

Recall of 2x, 5x
and 10x tables

Year 3

Rapid recall of
2x, 5x, 10x (year 2)
3x, 4x, 8x (year 3)
multiplication
tables

Multiply by 10



Use known facts
and place value

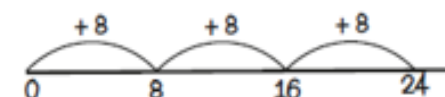
$$\begin{aligned} 6 \times 4 &= 24 \\ 60 \times 4 &= 240 \\ 6 \times 40 &= 240 \end{aligned}$$

40 is ten times
greater than 4



Repeated addition

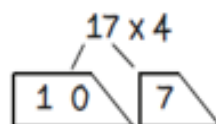
$$\begin{aligned} 8 \times 3 \\ 8 + 8 + 8 \\ 3 + 3 + 3 + 3 + 3 + 3 + 3 + 3 \end{aligned}$$



How shall I multiply?

Formal written
method

$$17 \times 4 =$$



	10	7
4	40	28

$$\begin{array}{r} 40 \\ 28^+ \\ \hline 68 \end{array}$$

$$17 \times 4 = 28$$

Arrays



If I know 3×8
Then I know 8×3

Year 4

How shall I multiply?

Known facts:
Rapid recall of all
multiplication
tables up to 12×12

Use known facts
and place value

40 is ten times
greater than 4

$$\begin{aligned} 6 \times 4 &= 24 \\ 60 \times 4 &= 240 \\ 60 \times 40 &= 2400 \end{aligned}$$



36×7
Formal written method

	30	6
7	210	42

$$\begin{array}{r} 210 \\ 42 + \\ \hline 252 \end{array}$$

$$\begin{array}{r} 36 \\ \times 7 \\ \hline 252 \\ 4 \end{array}$$

Multiply by 10
and 100

H	T	O	.	t	th
		2	.	3	4
	2	3	.	4	
2	3	4	.		

$\times 100$ $\times 10$

Partition
and
recombine

$$\begin{aligned} 36 \times 7 \\ \boxed{30} \times \boxed{7} &= 210 \\ \boxed{6} \times \boxed{7} &= 42 \end{aligned}$$

$$\begin{array}{r} 210 \\ 42 + \\ \hline 252 \end{array}$$

$$\begin{array}{r} 36 \\ \times 7 \\ \hline 252 \\ 4 \end{array}$$

Known facts:
Rapid recall of all
multiplication
tables up to 12×12

Use known facts
and place value

$$\begin{aligned} 6 \times 4 &= 24 \\ 6 \times 40 &= 240 \\ 60 \times 40 &= 2400 \\ 0.6 \times 4 &= 2.4 \end{aligned}$$



If I know 6×4
what else do I
know?

Multiply by 10,
100 and 1000

$\times 1000$ $\times 100$ $\times 10$ ←

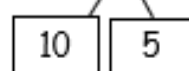
TH	H	T	O	.	t	th
			2	.	3	5
		2	3	.	5	
	2	3	5	.		
2	3	5	0	.		

Zero place
holder

How shall I multiply?

Partition
and
recombine

$$15 \times 42$$



$$10 \times 42 = 420$$

$$5 \times 42 = \frac{210}{+} \\ \underline{630}$$

Formal written
method

$$327 \times 4$$

$$\begin{array}{r} 327 \\ \times 4 \\ \hline 1308 \\ 12 \end{array}$$

Do we need to
carry over?

	400	20	7
30	12,000	600	210
8	3,200	160	56

$$\begin{array}{r} 12000 \\ 600 \\ 210 \\ \hline 12810 \end{array} + \begin{array}{r} 3200 \\ 160 \\ 56 \\ \hline 3416 \end{array} +$$

Year 5

$$2427 \times 38$$

$$\begin{array}{r} 2427 \\ \times 38 \\ \hline 19416 \\ 72810 \\ \hline 92226 \end{array}$$

Zero the
hero

$$\begin{array}{r} 427 \\ \times 38 \\ \hline 3416 \\ 12810 \\ \hline 16226 \end{array}$$

How shall I multiply?

Known facts:
Rapid recall of all multiplication tables up to 12×12

Use known facts and place value

$$\begin{aligned} 6 \times 4 &= 24 \\ 6 \times 40 &= 240 \\ 60 \times 40 &= 2400 \\ 0.6 \times 4 &= 2.4 \\ 0.6 \times 0.4 &= 0.24 \end{aligned}$$

If I know 6×4 what else do I know?

Formal written method

$$2427 \times 38$$

$$\begin{array}{r} 2427 \\ \times 38 \\ \hline 19416 \\ 72810 \\ \hline 92226 \end{array}$$

Zero the hero

Do we need to carry over?

Multiply by 10, 100 and 1000

$\times 1000$ $\times 100$ $\times 10$

TH	H	T	O	.	t	th
			2	.	3	5
		2	3	.	5	
	2	3	5	.		
2	3	5	0	.		

Zero place holder

Partition and recombine

$$15 \times 42$$

10 5

$$\begin{aligned} 10 \times 42 &= 420 \\ 5 \times 42 &= 210 \\ \hline 630 \end{aligned}$$

$$3.19 \times 8$$

$$319 \times 8$$

$$\begin{array}{r} 319 \\ \times 8 \\ \hline \end{array}$$

$$\begin{array}{r} 2552 \\ \hline 17 \end{array}$$

Take out the decimal

3.19

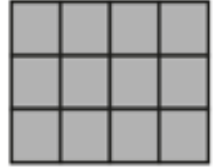
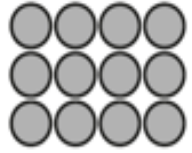
Put the decimal back in

25.52

$$12 \div 3 = 4$$

How shall I divide?

12 can be described as 3 columns of 4 or 4 rows of 3



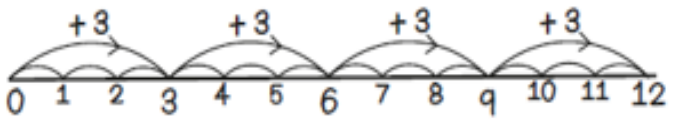
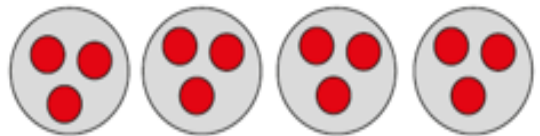
Grouping

There are 12 cats. Each person owns 3 cats. How many people are there?

How many groups of 3 are there in 12?



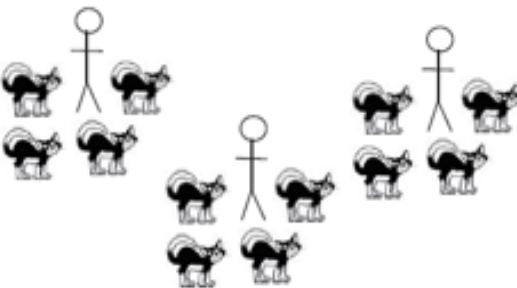
Grab a group of 3, grab a group of 3...



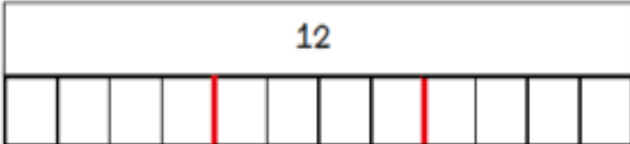
Sharing

12 shared into 3 equal groups

There are 12 cats. Three people each have the same number of cats. How many do they have each?



Bar model



How shall I divide?

Sharing

12 shared into
3 equal groups

$$12 \div 3 = 4$$

Recall and use 2x, 5x
and 10x tables

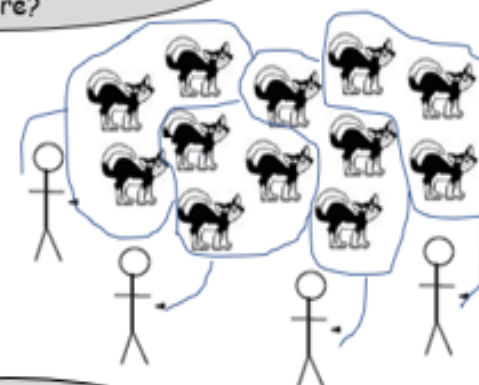
Grouping

How many
groups of 3 are
there in 12?

There are 12 cats.
Three people each have the same
number of cats.
How many do they have each?

There are 12 cats.
Each person owns 3 cats.
How many people are
there?

1 for you, 1 for
you, 1 for you...



12 can be
described as 3
columns of 4 or
4 rows of 3

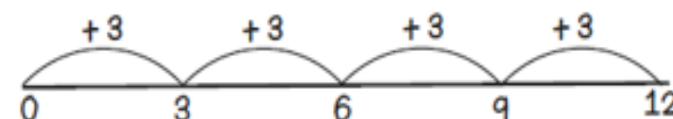
Grab a group of 3,
grab a group of 3...

Bar model



12		
4	4	4

Link to
fractions. One
third of 12 is 4



If I know $3 \times 4 = 12$
then I know $12 \div 3 = 4$

Year 3

Known facts:
Use 2x, 5x, 10x (year 2)
3x, 4x, 8x (year 3)
multiplication tables
to derive division facts

$24 \div 4$
Use known facts
and place value

$$24 \div 4 = 6$$

$$240 \div 40 = 6$$

$$240 \div 4 = 60$$

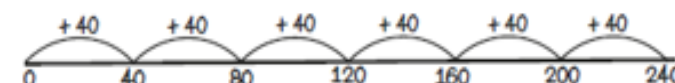
24 biscuits shared between
4 people means they will get
6 biscuits each.

If there are 10 times as many
people and 10 times as many
biscuits, how many biscuits
each now?

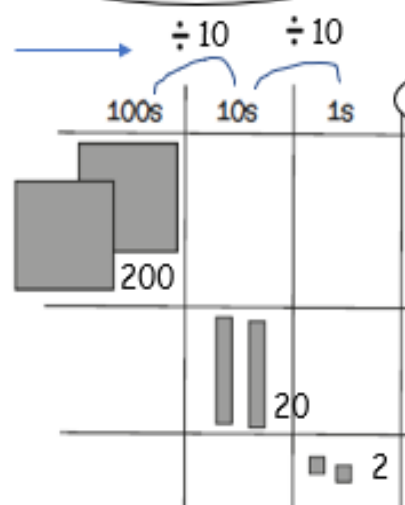
Repeated addition

$$240 \div 40 = 6$$

How many steps of 40 make 240?

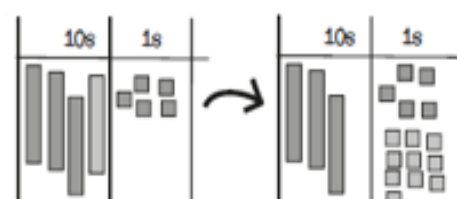


Divide by 10

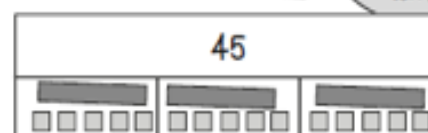


$$200 \div 10 = 20$$

How shall I divide?



$45 \div 3$
Share equally



Known facts:
Use recall of all multiplication tables up to 12 x 12 to derive division facts.

24 ÷ 4
Use known facts and place value

$$\begin{aligned} 24 \div 4 &= 6 \\ 240 \div 40 &= 6 \\ 2400 \div 400 &= 6 \end{aligned}$$

24 biscuits shared between 4 people means they will get 6 biscuits each.
If there are 100 times as many people and 100 times as many biscuits, how many biscuits each now?

Divide by 10 and 100

→ ÷ 10 ÷ 100

T	O	.	t	th	hth
2	4	.			
	2	.	4		
	0	.	2	4	

Zero place holder

$$\begin{aligned} 24 \div 10 &= 2.4 \\ 24 \div 100 &= 0.24 \end{aligned}$$

How shall I divide?

$$\begin{array}{r} 1 \\ 6 \overline{) 732} \end{array}$$

732 ÷ 6
Formal written method

$$\begin{array}{r} 122 \\ 6 \overline{) 732} \end{array}$$

Short division
3 digits divided by 1 digit

Known facts:
Use recall of all
multiplication tables
up to 12×12 to
derived division facts

Use known facts
and place value

24,000 is a thousand times
greater than 24

$$\begin{aligned} 24 \div 4 &= 6 \\ 240 \div 40 &= 6 \\ 2400 \div 400 &= 6 \\ 24,000 \div 4000 &= 6 \end{aligned}$$

24 biscuits shared between
4 people means they will get
6 biscuits each.
If there are 1000 times as many
people and 1000 times as many
biscuits, how many biscuits
each now?

Divide by 10,
100 and 1000

How shall I divide?

5724 $\div$ 4
Formal written method

Short division
4 digits divided by 1
digit

$$\begin{aligned} 24 \div 10 &= 2.4 \\ 24 \div 100 &= 0.24 \\ 24 \div 1000 &= 0.024 \end{aligned}$$

$$\begin{array}{r} 14 \\ 4 \overline{) 5724} \end{array}$$

$$\begin{array}{r} 1431 \\ 4 \overline{) 5724} \end{array}$$

$\div 10 \div 100 \div 1000$

H	T	O	.	t	th	hth
	2	4	.			
		2	.	4		
		0	.	2	4	
		0	.	0	2	4

Zero place
holder

How shall I divide?

Known facts:
Use recall of all multiplication tables up to 12×12 to derived division facts

Use known facts and place value

$$\begin{aligned} 240 \div 40 &= 6 \\ 2400 \div 400 &= 6 \\ 24,000 \div 4,000 &= 6 \\ 240,000 \div 40,000 &= 6 \end{aligned}$$

24,000 is a thousand times greater than 24

24 biscuits shared between 4 people means they will get 6 biscuits each.
If there are 1000 times as many people and 1000 times as many biscuits, how many biscuits each now?

Divide by 10, 100 and 1000

$\div 10 \div 100 \div 1000$

H	T	O	.	t	th	hth
	2	4	.			
		2	.	4		
		0	.	2	4	
		0	.	0	2	4

Zero place holder

$$\begin{aligned} 24 \div 10 &= 2.4 \\ 24 \div 100 &= 0.24 \\ 24 \div 1000 &= 0.024 \end{aligned}$$

Formal written methods

Short division

Long division

4 digits divided by 1 digit

$$\begin{array}{r} 1431 \\ 4 \overline{) 5724} \end{array}$$

4 digits divided by 2 digits

$$\begin{array}{r} 342 \\ 21 \overline{) 7182} \end{array}$$

Estimate

$$21 \times 3 = 63$$

$$21 \times 4 = 84$$

$$21 \times 2 = 42$$

Find remainder

$$71 - 63 = 8$$

$$88 - 84 = 4$$

$$\begin{array}{r} 342 \\ 21 \overline{) 7182} \\ \underline{63} \\ 88 \\ \underline{84} \\ 42 \\ \underline{42} \\ 0 \end{array}$$