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Let, the given problem "Set Partion Problem" be A and the subset sum problem be B.

(1) A is NP. When A return yes, as a certificate it means a given set of numbers can be partitioned into 2 subsets such that the sum of the numbers in the subsets are equal and it can be checked in polynomial time.

(2) We will reduce the Subset Sum Problem, B to the set Partition problem A.

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(3)

Let, X is the set of numbers and t is the tanget in B. Now we convet this X to X' such that $X' = X \cup \{S - 2t\}$ where S is the summation of numbers in X. Thus X is a subset of X'. then We can ask A whether x' can be divided into two subsets such that both have the equal sum. Now the problem B is reduced to A. Adding extra numbers to the set X and creating X' does not take more than polynomial time.

(4) If A returns yes for a particular target such that the remaining numbers of x' also ~~returns~~ adds up to the same particular target. Then the answer is yes and otherwise no. So A has solution if and only if B has solution. As returning a solution for the problem whether sum is equal to a particular target or not is B's part.

So, A is NP- complete.