

$$\begin{array}{|c|c|} \hline x & x \\ \hline x & x \\ \hline \end{array} - \begin{array}{|c|} \hline \\ \hline \\ \hline \end{array} - \begin{array}{|c|c|} \hline & x \\ \hline x & x \\ \hline \end{array} = \begin{array}{|c|c|} \hline & x \\ \hline x & x \\ \hline \end{array} + \begin{array}{|c|c|} \hline & \\ \hline & \\ \hline & \\ \hline \end{array} - \begin{array}{|c|c|} \hline & x \\ \hline x & x \\ \hline \end{array}$$