COUNTING TRICKS AND COUNTING LOSERS IN DECLARER PLAY
by Maritha Pottenger

No Trump
1. Immediate (top) tricks are counted when you can take the tricks right away with high cards. Thus, an Ace in a suit is one top trick. An AK in a suit is two top tricks. An AKQ in a suit is three top tricks, etc. You can never have more tricks than you have cards in a suit in the hand with the longest holding in that suit. Thus, if Declarer has AK in a suit and Dummy has QJ, they only get 2 tricks—NOT 4 tricks. AKQ opposite J is three tricks—NOT 4. And, AKQJ opposite a void is 4 tricks.
2. In No Trump, you usually have to "develop" additional tricks. Tricks can be developed by taking finesses, by forcing out higher honors (**promotion**), play playing top honors so that opponents no longer have any cards in that suit (hence, even low cards will win tricks), by ducking (losing) tricks in order to establish length tricks. [An example of a length trick would be AK432 opposite 678. If you duck—lose—one trick and then play the Ace and King, if the opponents 5 cards divided 3-2, you will get 2 length tricks in this suit—so 4 total tricks with the top tricks of the Ace and King.]
3. When forcing out higher honors, you must assume that your lower honors will be beaten by the honors above them. Thus, you must have a sequence of lower honors (or spot cards) to be sure that you can develop all the tricks you expect. An example: QJ432 opposite 1098 can afford to force out the Ace and King in the suit and will end up with 3 tricks developed. However, Q5432 opposite J76 should assume that the Ace or King will kill the Queen and the King (or Ace) will kill the jack. Then, you'll have to lose one more trick (if suit divides 3-2 in opponents' hands) before you get two length tricks.
4. No Trump is often a race between Declarer and defenders—each side trying to get their length tricks establish before the opposition wins out (Declarer making contract or Defenders setting contract.)

Suit Contracts
1. Immediate (top) tricks are counted the same as in No Trump. Again, you can never have more tricks than you have cards in the suit in the hand with the longest holding.
2. Extra tricks can be developed through taking finesses (standard finesses and ruffing finesses), forcing out higher honors, playing suits from the top (so opponents no longer have any cards in that suit), ducking (to establish length tricks), trumping a suit to develop length tricks, trumping in the short trump hand, cross-ruffing the hand, finding an end play or throw-in play, or a mixture of the above.
3. Just as in No Trump, you must have a solid sequence of lower honors to be sure that you can develop the tricks you want. Assume that you must always sacrifice one honor to promote a lower one. Thus, Q43 opposite J65 should be seen as a 3-loser (or 0 winner) combination. The Queen will lose to King (or Ace) and Jack will lose to Ace (or King) and opponents' 10 will take the third round of the suit. With such mediocre combinations, you can usually gain one trick if the opponents are obliging enough to lead that suit (or if you give them no choice but to lead that suit or make it one of equally futile options where for example the alternative may be conceding a ruff-and-sluff).
4. In suit contracts, people usually count losers—quick (immediate) losers and slow (potential) losers. AK3 opposite 876 has one slow loser. KQ4 opposite J65 has one quick loser. When you have too many losers, you look for ways to develop extra tricks (see #2 above).