

Name: _____

LONG SUBTRACTION

Subtract by Regrouping

Objective: Subtract each column. When the top digit is too small, borrow ten from the next column.

INSTRUCTION

Start with the ones. If the top number is smaller, borrow ten from the next column, cross it out, then subtract.

EXAMPLE

Follow the steps to solve it.

1 Subtract the ones

7 - 8 is too small - borrow a ten.
The tens is 0, so borrow from the hundreds first.
17 - 8 = 9

$$\begin{array}{r} 2 \ 9 \ 17 \\ \cancel{3} \ \cancel{0} \ \cancel{7} \\ - 1 \ 6 \ 8 \\ \hline 9 \end{array}$$

2 Subtract the tens

$$9 - 6 = 3$$

$$\begin{array}{r} 2 \ 9 \ 17 \\ \cancel{3} \ \cancel{0} \ \cancel{7} \\ - 1 \ 6 \ 8 \\ \hline 3 \ 9 \end{array}$$

3 Subtract the hundreds

$$2 - 1 = 1$$

$$\begin{array}{r} 2 \ 9 \ 17 \\ \cancel{3} \ \cancel{0} \ \cancel{7} \\ - 1 \ 6 \ 8 \\ \hline 1 \ 3 \ 9 \end{array}$$

4 Final answer

$$\begin{array}{r} 2 \ 9 \ 17 \\ \cancel{3} \ \cancel{0} \ \cancel{7} \\ - 1 \ 6 \ 8 \\ \hline 1 \ 3 \ 9 \end{array}$$

$$307 - 168 = 139$$

139 is the difference!

INDEPENDENT PRACTICE

Solve each one. Write the answer below the line.

1.
$$\begin{array}{r} 5 \ 2 \ 4 \\ - 2 \ 8 \ 7 \\ \hline \end{array}$$

2.
$$\begin{array}{r} 7 \ 3 \ 4 \\ - 6 \ 0 \ 6 \\ \hline \end{array}$$

3.
$$\begin{array}{r} 4 \ 2 \ 2 \\ - 1 \ 2 \ 4 \\ \hline \end{array}$$

4.
$$\begin{array}{r} 6 \ 4 \ 8 \\ - 1 \ 9 \ 2 \\ \hline \end{array}$$

5.
$$\begin{array}{r} 6 \ 1 \ 2 \\ - 5 \ 5 \ 3 \\ \hline \end{array}$$

6.
$$\begin{array}{r} 8 \ 3 \ 1 \\ - 6 \ 7 \ 1 \\ \hline \end{array}$$

7.
$$\begin{array}{r} 6 \ 0 \ 2 \\ - 5 \ 5 \ 4 \\ \hline \end{array}$$

8.
$$\begin{array}{r} 9 \ 8 \ 1 \\ - 9 \ 6 \ 9 \\ \hline \end{array}$$

9.
$$\begin{array}{r} 9 \ 7 \ 2 \\ - 6 \ 7 \ 6 \\ \hline \end{array}$$

10.
$$\begin{array}{r} 7 \ 4 \ 1 \\ - 2 \ 7 \ 2 \\ \hline \end{array}$$

11.
$$\begin{array}{r} 5 \ 5 \ 5 \\ - 4 \ 1 \ 9 \\ \hline \end{array}$$

12.
$$\begin{array}{r} 5 \ 0 \ 6 \\ - 1 \ 8 \ 3 \\ \hline \end{array}$$

13.
$$\begin{array}{r} 3 \ 6 \ 9 \\ - 1 \ 9 \ 5 \\ \hline \end{array}$$

14.
$$\begin{array}{r} 4 \ 3 \ 1 \\ - 1 \ 0 \ 6 \\ \hline \end{array}$$

15.
$$\begin{array}{r} 9 \ 5 \ 2 \\ - 6 \ 7 \ 2 \\ \hline \end{array}$$

16.
$$\begin{array}{r} 3 \ 6 \ 0 \\ - 1 \ 7 \ 7 \\ \hline \end{array}$$

17.
$$\begin{array}{r} 8 \ 1 \ 6 \\ - 4 \ 4 \ 9 \\ \hline \end{array}$$

18.
$$\begin{array}{r} 3 \ 7 \ 2 \\ - 3 \ 5 \ 4 \\ \hline \end{array}$$

19.
$$\begin{array}{r} 2 \ 7 \ 4 \\ - 1 \ 4 \ 9 \\ \hline \end{array}$$

20.
$$\begin{array}{r} 6 \ 8 \ 1 \\ - 5 \ 5 \ 4 \\ \hline \end{array}$$

I solved by: ☐ started with the ones ☐ borrowed a ten ☐ checked my work

TEACHER EDITION

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EXAMPLE

Follow the steps to solve it.

1 Subtract the ones

7 - 8 is too small - borrow a ten.

The tens is 0, so borrow from the hundreds first.

$$17 - 8 = 9$$

$$\begin{array}{r} 29\cancel{17} \\ - 168 \\ \hline 9 \end{array}$$

2 Subtract the tens

$$9 - 6 = 3$$

$$\begin{array}{r} 29\cancel{17} \\ - 168 \\ \hline 39 \end{array}$$

3 Subtract the hundreds

$$2 - 1 = 1$$

$$\begin{array}{r} 29\cancel{17} \\ - 168 \\ \hline 139 \end{array}$$

4 Final answer

$$\begin{array}{r} 29\cancel{17} \\ - 168 \\ \hline 139 \end{array}$$

$$307 - 168 = 139$$

139 is the difference!

INDEPENDENT PRACTICE

Solve each one. Write the answer below the line.

1.
$$\begin{array}{r} 524 \\ - 287 \\ \hline 237 \end{array}$$

2.
$$\begin{array}{r} 734 \\ - 606 \\ \hline 128 \end{array}$$

3.
$$\begin{array}{r} 422 \\ - 124 \\ \hline 298 \end{array}$$

4.
$$\begin{array}{r} 648 \\ - 192 \\ \hline 456 \end{array}$$

5.
$$\begin{array}{r} 612 \\ - 553 \\ \hline 59 \end{array}$$

6.
$$\begin{array}{r} 831 \\ - 671 \\ \hline 160 \end{array}$$

7.
$$\begin{array}{r} 602 \\ - 554 \\ \hline 48 \end{array}$$

8.
$$\begin{array}{r} 981 \\ - 969 \\ \hline 12 \end{array}$$

9.
$$\begin{array}{r} 972 \\ - 676 \\ \hline 296 \end{array}$$

10.
$$\begin{array}{r} 741 \\ - 272 \\ \hline 469 \end{array}$$

11.
$$\begin{array}{r} 555 \\ - 419 \\ \hline 136 \end{array}$$

12.
$$\begin{array}{r} 506 \\ - 183 \\ \hline 323 \end{array}$$

13.
$$\begin{array}{r} 369 \\ - 195 \\ \hline 174 \end{array}$$

14.
$$\begin{array}{r} 431 \\ - 106 \\ \hline 325 \end{array}$$

15.
$$\begin{array}{r} 952 \\ - 672 \\ \hline 280 \end{array}$$

16.
$$\begin{array}{r} 360 \\ - 177 \\ \hline 183 \end{array}$$

17.
$$\begin{array}{r} 816 \\ - 449 \\ \hline 367 \end{array}$$

18.
$$\begin{array}{r} 372 \\ - 354 \\ \hline 18 \end{array}$$

19.
$$\begin{array}{r} 274 \\ - 149 \\ \hline 125 \end{array}$$

20.
$$\begin{array}{r} 681 \\ - 554 \\ \hline 127 \end{array}$$

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