

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

1 - 3 is too small - borrow a ten.

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

$$11 - 3 = 8$$

$$\begin{array}{r} 2 \quad 4 \quad 9 \quad 11 \\ 2 \quad 0 \quad 0 \quad 3 \\ - 2 \quad 3 \quad 0 \quad 3 \\ \hline 8 \end{array}$$

2 Subtract the tens

$$\begin{array}{r} 2 \quad 4 \quad 9 \quad 11 \\ 2 \quad 0 \quad 0 \quad 3 \\ - 2 \quad 3 \quad 0 \quad 3 \\ \hline 9 \quad 8 \end{array}$$

3 Subtract the hundreds

$$\begin{array}{r} 2 \quad 4 \quad 9 \quad 11 \\ 2 \quad 0 \quad 0 \quad 3 \\ - 2 \quad 3 \quad 0 \quad 3 \\ \hline 1 \quad 9 \quad 8 \end{array}$$

4 Subtract the thousands

$$2 - 2 = 0$$

It is 0 - no leading zero to write.

$$\begin{array}{r} 2 \quad 4 \quad 9 \quad 11 \\ 2 \quad 0 \quad 0 \quad 3 \\ - 2 \quad 3 \quad 0 \quad 3 \\ \hline 1 \quad 9 \quad 8 \end{array}$$

5 Final answer

$$\begin{array}{r} 2 \quad 4 \quad 9 \quad 11 \\ 2 \quad 0 \quad 0 \quad 3 \\ - 2 \quad 3 \quad 0 \quad 3 \\ \hline 1 \quad 9 \quad 8 \end{array}$$

$$2501 - 2303 = 198$$

198 is the difference

INDEPENDENT PRACTICE

Solve each one. Write the answer below the line.

1.
$$\begin{array}{r} 2 \quad 6 \quad 5 \quad 8 \\ - 2 \quad 2 \quad 0 \quad 9 \\ \hline \end{array}$$

2.
$$\begin{array}{r} 3 \quad 8 \quad 7 \quad 3 \\ - 1 \quad 5 \quad 8 \quad 4 \\ \hline \end{array}$$

3.
$$\begin{array}{r} 7 \quad 3 \quad 8 \quad 2 \\ - 4 \quad 4 \quad 2 \quad 3 \\ \hline \end{array}$$

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

5.
$$\begin{array}{r} 6 \quad 2 \quad 6 \quad 3 \\ - 4 \quad 4 \quad 5 \quad 1 \\ \hline \end{array}$$

6.
$$\begin{array}{r} 7 \quad 2 \quad 6 \quad 4 \\ - 3 \quad 9 \quad 8 \quad 7 \\ \hline \end{array}$$

7.
$$\begin{array}{r} 5 \quad 4 \quad 4 \quad 5 \\ - 2 \quad 3 \quad 8 \quad 0 \\ \hline \end{array}$$

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

9.
$$\begin{array}{r} 7 \quad 0 \quad 2 \quad 4 \\ - 3 \quad 9 \quad 6 \quad 3 \\ \hline \end{array}$$

10.
$$\begin{array}{r} 7 \quad 2 \quad 6 \quad 9 \\ - 3 \quad 8 \quad 5 \quad 0 \\ \hline \end{array}$$

11.
$$\begin{array}{r} 8 \quad 5 \quad 8 \quad 9 \\ - 2 \quad 7 \quad 0 \quad 9 \\ \hline \end{array}$$

12.
$$\begin{array}{r} 6 \quad 5 \quad 4 \quad 0 \\ - 3 \quad 9 \quad 6 \quad 8 \\ \hline \end{array}$$

13.
$$\begin{array}{r} 5 \quad 9 \quad 0 \quad 9 \\ - 4 \quad 9 \quad 4 \quad 5 \\ \hline \end{array}$$

14.
$$\begin{array}{r} 9 \quad 3 \quad 9 \quad 1 \\ - 7 \quad 0 \quad 9 \quad 6 \\ \hline \end{array}$$

15.
$$\begin{array}{r} 7 \quad 9 \quad 2 \quad 7 \\ - 1 \quad 6 \quad 5 \quad 1 \\ \hline \end{array}$$

16.
$$\begin{array}{r} 4 \quad 8 \quad 8 \quad 2 \\ - 1 \quad 6 \quad 6 \quad 8 \\ \hline \end{array}$$

17.
$$\begin{array}{r} 3 \quad 4 \quad 2 \quad 1 \\ - 2 \quad 7 \quad 3 \quad 0 \\ \hline \end{array}$$

18.
$$\begin{array}{r} 8 \quad 5 \quad 4 \quad 8 \\ - 3 \quad 7 \quad 3 \quad 6 \\ \hline \end{array}$$

19.
$$\begin{array}{r} 6 \quad 3 \quad 6 \quad 2 \\ - 4 \quad 2 \quad 7 \quad 3 \\ \hline \end{array}$$

20.
$$\begin{array}{r} 4 \quad 7 \quad 1 \quad 4 \\ - 2 \quad 7 \quad 1 \quad 5 \\ \hline \end{array}$$

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

TEACHER EDITION

LONG SUBTRACTION

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EXAMPLE

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1 Subtract the ones

1 - 3 is too small - borrow a ten.

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

$$11 - 3 = 8$$

$$\begin{array}{r} 2 \cancel{0} \cancel{0} \cancel{3} \\ - 2 \cancel{3} \cancel{0} \cancel{3} \\ \hline 8 \end{array}$$

2 Subtract the tens

$$\begin{array}{r} 2 \cancel{0} \cancel{0} \cancel{3} \\ - 2 \cancel{3} \cancel{0} \cancel{3} \\ \hline 98 \end{array}$$

3 Subtract the hundreds

$$\begin{array}{r} 2 \cancel{0} \cancel{0} \cancel{3} \\ - 2 \cancel{3} \cancel{0} \cancel{3} \\ \hline 198 \end{array}$$

4 Subtract the thousands

$$2 - 2 = 0$$

It is 0 - no leading zero to write.

$$\begin{array}{r} 2 \cancel{0} \cancel{0} \cancel{3} \\ - 2 \cancel{3} \cancel{0} \cancel{3} \\ \hline 198 \end{array}$$

5 Final answer

$$\begin{array}{r} 2 \cancel{0} \cancel{0} \cancel{3} \\ - 2 \cancel{3} \cancel{0} \cancel{3} \\ \hline 198 \end{array}$$

$$2501 - 2303 = 198$$

198 is the difference

INDEPENDENT PRACTICE

Solve each one. Write the answer below the line.

1.
$$\begin{array}{r} 2658 \\ - 2209 \\ \hline 449 \end{array}$$

2.
$$\begin{array}{r} 3873 \\ - 1584 \\ \hline 2289 \end{array}$$

3.
$$\begin{array}{r} 7382 \\ - 4423 \\ \hline 2959 \end{array}$$

4.
$$\begin{array}{r} 8144 \\ - 2869 \\ \hline 5275 \end{array}$$

5.
$$\begin{array}{r} 6263 \\ - 4451 \\ \hline 1812 \end{array}$$

6.
$$\begin{array}{r} 7264 \\ - 3987 \\ \hline 3277 \end{array}$$

7.
$$\begin{array}{r} 5445 \\ - 2380 \\ \hline 3065 \end{array}$$

8.
$$\begin{array}{r} 5527 \\ - 1472 \\ \hline 4055 \end{array}$$

9.
$$\begin{array}{r} 7024 \\ - 3963 \\ \hline 3061 \end{array}$$

10.
$$\begin{array}{r} 7269 \\ - 3850 \\ \hline 3419 \end{array}$$

11.
$$\begin{array}{r} 8589 \\ - 2709 \\ \hline 5880 \end{array}$$

12.
$$\begin{array}{r} 6540 \\ - 3968 \\ \hline 2572 \end{array}$$

13.
$$\begin{array}{r} 5909 \\ - 4945 \\ \hline 964 \end{array}$$

14.
$$\begin{array}{r} 9391 \\ - 7096 \\ \hline 2295 \end{array}$$

15.
$$\begin{array}{r} 7927 \\ - 1651 \\ \hline 6276 \end{array}$$

16.
$$\begin{array}{r} 4882 \\ - 1668 \\ \hline 3214 \end{array}$$

17.
$$\begin{array}{r} 3421 \\ - 2730 \\ \hline 691 \end{array}$$

18.
$$\begin{array}{r} 8548 \\ - 3736 \\ \hline 4812 \end{array}$$

19.
$$\begin{array}{r} 6362 \\ - 4273 \\ \hline 2089 \end{array}$$

20.
$$\begin{array}{r} 4714 \\ - 2715 \\ \hline 1999 \end{array}$$

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