

# 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

0 - 3 is too small - borrow a ten.  

$$\begin{array}{r} 7 \quad 10 \\ 10 - 3 = 7 \\ \underline{-7 \quad 3} \\ 7 \end{array}$$

#### 2 Subtract the tens

$7 - 7 = 0$   
 It is 0 - no leading zero to write.  

$$\begin{array}{r} 7 \quad 10 \\ \underline{-7 \quad 3} \\ 7 \end{array}$$

#### 3 Final answer

$$\begin{array}{r} 7 \quad 10 \\ \underline{-7 \quad 3} \\ 7 \end{array}$$
  
 $80 - 73 = 7$   
 7 is the difference!

### INDEPENDENT PRACTICE

Solve each one. Write the answer below the line.

1. 
$$\begin{array}{r} 7 \quad 3 \\ \underline{-3 \quad 7} \end{array}$$

2. 
$$\begin{array}{r} 4 \quad 1 \\ \underline{-2 \quad 9} \end{array}$$

3. 
$$\begin{array}{r} 5 \quad 8 \\ \underline{-1 \quad 9} \end{array}$$

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

5. 
$$\begin{array}{r} 6 \quad 1 \\ \underline{-4 \quad 7} \end{array}$$

6. 
$$\begin{array}{r} 8 \quad 3 \\ \underline{-3 \quad 7} \end{array}$$

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

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

9. 
$$\begin{array}{r} 9 \quad 8 \\ \underline{-7 \quad 9} \end{array}$$

10. 
$$\begin{array}{r} 6 \quad 3 \\ \underline{-3 \quad 6} \end{array}$$

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

12. 
$$\begin{array}{r} 6 \quad 3 \\ \underline{-2 \quad 7} \end{array}$$

13. 
$$\begin{array}{r} 8 \quad 3 \\ \underline{-4 \quad 4} \end{array}$$

14. 
$$\begin{array}{r} 7 \quad 2 \\ \underline{-3 \quad 7} \end{array}$$

15. 
$$\begin{array}{r} 5 \quad 3 \\ \underline{-1 \quad 7} \end{array}$$

16. 
$$\begin{array}{r} 8 \quad 1 \\ \underline{-7 \quad 9} \end{array}$$

17. 
$$\begin{array}{r} 7 \quad 5 \\ \underline{-2 \quad 6} \end{array}$$

18. 
$$\begin{array}{r} 6 \quad 6 \\ \underline{-3 \quad 8} \end{array}$$

19. 
$$\begin{array}{r} 8 \quad 2 \\ \underline{-4 \quad 9} \end{array}$$

20. 
$$\begin{array}{r} 7 \quad 2 \\ \underline{-5 \quad 5} \end{array}$$

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

TEACHER EDITION

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

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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

0 - 3 is too small - borrow a ten.  
 $10 - 3 = 7$

$$\begin{array}{r} 7 \quad 10 \\ 8 \quad 0 \\ - 7 \quad 3 \\ \hline 7 \end{array}$$

##### 2 Subtract the tens

$7 - 7 = 0$   
 It is 0 - no leading zero to write.

$$\begin{array}{r} 7 \quad 10 \\ 8 \quad 0 \\ - 7 \quad 3 \\ \hline 7 \end{array}$$

##### 3 Final answer

$$\begin{array}{r} 7 \quad 10 \\ 8 \quad 0 \\ - 7 \quad 3 \\ \hline 7 \end{array}$$

$80 - 73 = 7$   
 7 is the difference!

#### INDEPENDENT PRACTICE

Solve each one. Write the answer below the line.

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

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

3. 
$$\begin{array}{r} 5 \quad 8 \\ - 1 \quad 9 \\ \hline 3 \quad 9 \end{array}$$

4. 
$$\begin{array}{r} 7 \quad 1 \\ - 2 \quad 5 \\ \hline 4 \quad 6 \end{array}$$

5. 
$$\begin{array}{r} 6 \quad 1 \\ - 4 \quad 7 \\ \hline 1 \quad 4 \end{array}$$

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

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

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

9. 
$$\begin{array}{r} 9 \quad 8 \\ - 7 \quad 9 \\ \hline 1 \quad 9 \end{array}$$

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

11. 
$$\begin{array}{r} 9 \quad 0 \\ - 2 \quad 5 \\ \hline 6 \quad 5 \end{array}$$

12. 
$$\begin{array}{r} 6 \quad 3 \\ - 2 \quad 7 \\ \hline 3 \quad 6 \end{array}$$

13. 
$$\begin{array}{r} 8 \quad 3 \\ - 4 \quad 4 \\ \hline 3 \quad 9 \end{array}$$

14. 
$$\begin{array}{r} 7 \quad 2 \\ - 3 \quad 7 \\ \hline 3 \quad 5 \end{array}$$

15. 
$$\begin{array}{r} 5 \quad 3 \\ - 1 \quad 7 \\ \hline 3 \quad 6 \end{array}$$

16. 
$$\begin{array}{r} 8 \quad 1 \\ - 7 \quad 9 \\ \hline 2 \end{array}$$

17. 
$$\begin{array}{r} 7 \quad 5 \\ - 2 \quad 6 \\ \hline 4 \quad 9 \end{array}$$

18. 
$$\begin{array}{r} 6 \quad 6 \\ - 3 \quad 8 \\ \hline 2 \quad 8 \end{array}$$

19. 
$$\begin{array}{r} 8 \quad 2 \\ - 4 \quad 9 \\ \hline 3 \quad 3 \end{array}$$

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

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