FAITH THINKERS
Traditional Arithmetic & Logic

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

0 − 3 is too small — borrow a ten.
10 − 3 = 7

$$\begin{array}{r} {}^{7}\not{8}\,{}^{10}\not{0} \\ -\ 7\ 3 \\ \hline 7 \end{array}$$

2 Subtract the tens

7 − 7 = 0
It is 0 — no leading zero to write.

$$\begin{array}{r} {}^{7}\not{8}\,{}^{10}\not{0} \\ -\ 7\ 3 \\ \hline 7 \end{array}$$

3 Final answer

$$\begin{array}{r} {}^{7}\not{8}\,{}^{10}\not{0} \\ -\ 7\ 3 \\ \hline 7 \end{array}$$

80 − 73 = 7
7 is the difference!

INDEPENDENT PRACTICE Solve each one. Write the answer below the line.

1. 73 − 37	2. 41 − 29	3. 58 − 19	4. 71 − 25	5. 61 − 47
6. 83 − 37	7. 82 − 53	8. 61 − 49	9. 98 − 79	10. 63 − 36
11. 90 − 25	12. 63 − 27	13. 83 − 44	14. 72 − 37	15. 53 − 17
16. 81 − 79	17. 75 − 26	18. 66 − 38	19. 82 − 49	20. 72 − 55

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

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TEACHER EDITION

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80 − 73 = 7
7 is the difference!

INDEPENDENT PRACTICE Solve each one. Write the answer below the line.

1. 73 − 37 = 36	2. 41 − 29 = 12	3. 58 − 19 = 39	4. 71 − 25 = 46	5. 61 − 47 = 14
6. 83 − 37 = 46	7. 82 − 53 = 29	8. 61 − 49 = 12	9. 98 − 79 = 19	10. 63 − 36 = 27
11. 90 − 25 = 65	12. 63 − 27 = 36	13. 83 − 44 = 39	14. 72 − 37 = 35	15. 53 − 17 = 36
16. 81 − 79 = 2	17. 75 − 26 = 49	18. 66 − 38 = 28	19. 82 − 49 = 33	20. 72 − 55 = 17

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