

# 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 - 4 is too small - borrow a ten.  
The tens is 0, so borrow from the hundreds first.  
 $11 - 4 = 7$

$$\begin{array}{r} 291 \\ \cancel{0} \cancel{0} \cancel{0} \\ - 164 \\ \hline 7 \end{array}$$

**2 Subtract the tens**

$9 - 6 = 3$

$$\begin{array}{r} 291 \\ \cancel{0} \cancel{0} \cancel{0} \\ - 164 \\ \hline 37 \end{array}$$

**3 Subtract the hundreds**

$2 - 1 = 1$

$$\begin{array}{r} 291 \\ \cancel{0} \cancel{0} \cancel{0} \\ - 164 \\ \hline 137 \end{array}$$

**4 Final answer**

$$\begin{array}{r} 291 \\ \cancel{0} \cancel{0} \cancel{0} \\ - 164 \\ \hline 137 \end{array}$$

$301 - 164 = 137$   
137 is the difference!

**INDEPENDENT PRACTICE**

Solve each one. Write the answer below the line.

1. 
$$\begin{array}{r} 644 \\ - 206 \\ \hline \end{array}$$

2. 
$$\begin{array}{r} 896 \\ - 808 \\ \hline \end{array}$$

3. 
$$\begin{array}{r} 753 \\ - 224 \\ \hline \end{array}$$

4. 
$$\begin{array}{r} 948 \\ - 669 \\ \hline \end{array}$$

5. 
$$\begin{array}{r} 951 \\ - 483 \\ \hline \end{array}$$

6. 
$$\begin{array}{r} 700 \\ - 416 \\ \hline \end{array}$$

7. 
$$\begin{array}{r} 394 \\ - 299 \\ \hline \end{array}$$

8. 
$$\begin{array}{r} 928 \\ - 875 \\ \hline \end{array}$$

9. 
$$\begin{array}{r} 603 \\ - 345 \\ \hline \end{array}$$

10. 
$$\begin{array}{r} 714 \\ - 460 \\ \hline \end{array}$$

11. 
$$\begin{array}{r} 861 \\ - 496 \\ \hline \end{array}$$

12. 
$$\begin{array}{r} 593 \\ - 238 \\ \hline \end{array}$$

13. 
$$\begin{array}{r} 346 \\ - 288 \\ \hline \end{array}$$

14. 
$$\begin{array}{r} 372 \\ - 364 \\ \hline \end{array}$$

15. 
$$\begin{array}{r} 840 \\ - 623 \\ \hline \end{array}$$

16. 
$$\begin{array}{r} 776 \\ - 147 \\ \hline \end{array}$$

17. 
$$\begin{array}{r} 243 \\ - 126 \\ \hline \end{array}$$

18. 
$$\begin{array}{r} 711 \\ - 294 \\ \hline \end{array}$$

19. 
$$\begin{array}{r} 841 \\ - 156 \\ \hline \end{array}$$

20. 
$$\begin{array}{r} 454 \\ - 365 \\ \hline \end{array}$$

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

TEACHER EDITION

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 $11 - 4 = 7$

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**2 Subtract the tens**

$9 - 6 = 3$

$$\begin{array}{r} 2911 \\ \cancel{3} \cancel{0} \cancel{1} \\ - 164 \\ \hline 37 \end{array}$$

**3 Subtract the hundreds**

$2 - 1 = 1$

$$\begin{array}{r} 2911 \\ \cancel{3} \cancel{0} \cancel{1} \\ - 164 \\ \hline 137 \end{array}$$

**4 Final answer**

$$\begin{array}{r} 2911 \\ \cancel{3} \cancel{0} \cancel{1} \\ - 164 \\ \hline 137 \end{array}$$

$301 - 164 = 137$   
137 is the difference!

**INDEPENDENT PRACTICE**

Solve each one. Write the answer below the line.

1. 
$$\begin{array}{r} 644 \\ - 206 \\ \hline 438 \end{array}$$

2. 
$$\begin{array}{r} 896 \\ - 808 \\ \hline 88 \end{array}$$

3. 
$$\begin{array}{r} 753 \\ - 224 \\ \hline 529 \end{array}$$

4. 
$$\begin{array}{r} 948 \\ - 669 \\ \hline 279 \end{array}$$

5. 
$$\begin{array}{r} 951 \\ - 483 \\ \hline 468 \end{array}$$

6. 
$$\begin{array}{r} 700 \\ - 416 \\ \hline 284 \end{array}$$

7. 
$$\begin{array}{r} 394 \\ - 299 \\ \hline 95 \end{array}$$

8. 
$$\begin{array}{r} 928 \\ - 875 \\ \hline 53 \end{array}$$

9. 
$$\begin{array}{r} 603 \\ - 345 \\ \hline 258 \end{array}$$

10. 
$$\begin{array}{r} 714 \\ - 460 \\ \hline 254 \end{array}$$

11. 
$$\begin{array}{r} 861 \\ - 496 \\ \hline 365 \end{array}$$

12. 
$$\begin{array}{r} 593 \\ - 238 \\ \hline 355 \end{array}$$

13. 
$$\begin{array}{r} 346 \\ - 288 \\ \hline 58 \end{array}$$

14. 
$$\begin{array}{r} 372 \\ - 364 \\ \hline 8 \end{array}$$

15. 
$$\begin{array}{r} 840 \\ - 623 \\ \hline 217 \end{array}$$

16. 
$$\begin{array}{r} 776 \\ - 147 \\ \hline 629 \end{array}$$

17. 
$$\begin{array}{r} 243 \\ - 126 \\ \hline 117 \end{array}$$

18. 
$$\begin{array}{r} 711 \\ - 294 \\ \hline 417 \end{array}$$

19. 
$$\begin{array}{r} 841 \\ - 156 \\ \hline 685 \end{array}$$

20. 
$$\begin{array}{r} 454 \\ - 365 \\ \hline 89 \end{array}$$

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