Subtraction Practice
Regrouping

Main Idea: When two numbers are subtracted, the answer is called the difference.

A. *The largest number is always on top.*

$$^5\cancel{6}{}^1 2$$
$$-\ 2\ 4$$
$$\boxed{3\ 8}$$

Borrow from the 6.
Make the 2 into 12.
Subtract.

B. *Always stack the numbers vertically.*

30 – 16 =

$$^2\cancel{3}{}^1 0$$
$$-\ 1\ 6$$
$$\boxed{1\ 4}$$

Work backwards to check: 14 + 16 = 30.

Remember
Keep those columns straight.

1. 43 − 18	2. 252 − 38	3. 150 − 72	4. 347 – 38 = _Set up vertically._
5. 572 – 244 = _Set up vertically._	6. 93 – 16 = _Set up vertically._	7. 442 − 23	8. 91 − 36
9. 390 − 52	10. 630 – 27 = _Set up vertically._	11. 791 – 68 = _Set up vertically._	12. 700 − 44
13. 390 − 72	14. 73 – 35 = _Set up vertically._	15. 138 – 48 = _Set up vertically._	16. 100 − 35
17. 222 – 33 = _Remember to borrow twice._	18. 266 – 78= _Remember to borrow twice._	19. Jae read 30 minutes and Jill read 15 minutes. How much longer did Jae read?	20. The book costs $37 and the gloves cost $19. What is the difference in price?

Subtraction Practice
Regrouping

Main Idea: When two numbers are subtracted, the answer is called the difference.

A. *The largest number is always on top.*

$$^5\cancel{6}\,^1 2$$
$$-\ \ 2\ 4$$
$$(3\ 8)$$

Borrow from the 6.
Make the 2 into 12.
Subtract.

B. *Always stack the numbers vertically.*

$$30 - 16 = \qquad ^2\cancel{3}\,^1 0$$
$$-\ \ 1\ 6$$
$$(1\ 4)$$

Work backwards to check: 14 + 16 = 30.

> **Remember**
> *Keep those columns straight.*

1.	2.	3.	4.
43 − 18 **25**	252 − 38 **214**	150 − 72 **78**	347 − 38 = **309** *Set up vertically.*
5. 572 − 244 = **328** *Set up vertically.*	**6.** 93 − 16 = **77** *Set up vertically.*	**7.** 442 − 23 **419**	**8.** 91 − 36 **55**
9. 390 − 52 **338**	**10.** 630 − 27 = **603** *Set up vertically.*	**11.** 791 − 68 = **723** *Set up vertically.*	**12.** 700 − 44 **656**
13. 390 − 72 **318**	**14.** 73 − 35 = **38** *Set up vertically.*	**15.** 138 − 48 = **90** *Set up vertically.*	**16.** 100 − 35 **65**
17. 222 − 33 = **189** *Remember to borrow twice.*	**18.** 266 − 78 = **188** *Remember to borrow twice.*	**19.** Jae read 30 minutes and Jill read 15 minutes. How much longer did Jae read? **15 minutes**	**20.** The book costs $37 and the gloves cost $19. What is the difference in price? **$18**