

Subtracting and Borrowing

When a digit in the subtrahend (the bottom number) is too large to subtract from the digit above it, you have to **borrow** from the next column to the left in the minuend (the top number). Borrowing is sometimes called **regrouping** or **renaming**.

EXAMPLE:

$$\begin{array}{r} {}^8\cancel{9}^{13} \\ - 16 \\ \hline 77 \end{array}$$

STEP 1: Since you cannot subtract 6 from 3, borrow 1 ten from the tens column. ($10 + 3 = 13$). Put a small 1 next to the 3 in the top number to show that it is now 13.

STEP 2: Cross out the 9 in the tens column and make it an 8 to show that you have borrowed 1 ten.

STEP 3: Subtract the units $13 - 6 = 7$.

STEP 4: Subtract the tens $8 - 1 = 7$

1.	$\begin{array}{r} 67 \\ - 9 \\ \hline \end{array}$	2.	$\begin{array}{r} 94 \\ - 7 \\ \hline \end{array}$	3.	$\begin{array}{r} 52 \\ - 4 \\ \hline \end{array}$
4.	$\begin{array}{r} 33 \\ - 15 \\ \hline \end{array}$	5.	$\begin{array}{r} 15 \\ - 9 \\ \hline \end{array}$	6.	$\begin{array}{r} 91 \\ - 12 \\ \hline \end{array}$
7.	$\begin{array}{r} 231 \\ - 12 \\ \hline \end{array}$	8.	$\begin{array}{r} 567 \\ - 15 \\ \hline \end{array}$	9.	$\begin{array}{r} 650 \\ - 27 \\ \hline \end{array}$
10.	$\begin{array}{r} 788 \\ - 29 \\ \hline \end{array}$	11.	$\begin{array}{r} 351 \\ - 25 \\ \hline \end{array}$	12.	$\begin{array}{r} 121 \\ - 19 \\ \hline \end{array}$
13.	$\begin{array}{r} 981 \\ - 567 \\ \hline \end{array}$	14.	$\begin{array}{r} 342 \\ - 218 \\ \hline \end{array}$	15.	$\begin{array}{r} 567 \\ - 459 \\ \hline \end{array}$
16.	$\begin{array}{r} 466 \\ - 388 \\ \hline \end{array}$	17.	$\begin{array}{r} 7,263 \\ - 185 \\ \hline \end{array}$	18.	$\begin{array}{r} 1,615 \\ - 807 \\ \hline \end{array}$
19.	$\begin{array}{r} 2,334 \\ - 516 \\ \hline \end{array}$	20.	$\begin{array}{r} 4,775 \\ - 683 \\ \hline \end{array}$	21.	$\begin{array}{r} 8,240 \\ - 327 \\ \hline \end{array}$
22.	$\begin{array}{r} 983 \\ - 585 \\ \hline \end{array}$	23.	$\begin{array}{r} 373 \\ - 199 \\ \hline \end{array}$	24.	$\begin{array}{r} 455 \\ - 388 \\ \hline \end{array}$

See next page for correct answers

Answers to Subtracting and Borrowing

1.	58	2.	87	3.	48
4.	18	5.	6	6.	79
7.	219	8.	552	9.	623
10.	759	11.	326	12.	102
13.	414	14.	124	15.	108
16.	78	17.	7,078	18.	808
19.	1,818	20.	4,092	21.	7,913
22.	398	23.	174	24.	67
