

$$\begin{array}{r} 8 \\ -1 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 7 \\ -5 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 8 \\ -0 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 2 \\ -2 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 8 \\ -7 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 7 \\ -7 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 4 \\ -3 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 6 \\ -0 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 8 \\ -3 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 9 \\ -5 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 6 \\ -6 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 4 \\ -1 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 7 \\ -1 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 5 \\ -4 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 9 \\ -1 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 6 \\ -4 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 8 \\ -5 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 9 \\ -8 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 5 \\ -2 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 3 \\ -0 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 8 \\ -8 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 9 \\ -3 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 5 \\ -0 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 3 \\ -3 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 4 \\ -4 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 9 \\ -6 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 6 \\ -2 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 2 \\ -0 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 9 \\ -9 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 7 \\ -3 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 1 \\ -1 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 9 \\ -2 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 7 \\ -4 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 5 \\ -1 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 4 \\ -0 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 9 \\ -7 \\ \hline \hline \end{array}$$

$$\begin{array}{r} 26 \\ - 8 \\ \hline \end{array}$$

8 is more than 6.
Since you do not have enough to subtract,

go to the neighbor, 2.

$$\begin{array}{r} 26 \\ - 8 \\ \hline \end{array}$$

$$\begin{array}{r} \overset{1}{\cancel{2}}6 \\ - 8 \\ \hline \end{array}$$

Borrow 1 from the 2.
This leaves the neighbor who had 2 with 1, and you now have 16.

Now you can subtract.

$$\begin{array}{r} \overset{1}{\cancel{2}}6 \\ - 8 \\ \hline 18 \end{array}$$

↑ 1-0 ↑ 16-8

$$\begin{array}{r} 26 \\ - 9 \\ \hline \end{array}$$

$$\begin{array}{r} 22 \\ - 7 \\ \hline \end{array}$$

$$\begin{array}{r} 74 \\ - 6 \\ \hline \end{array}$$

$$\begin{array}{r} 43 \\ - 9 \\ \hline \end{array}$$

$$\begin{array}{r} 33 \\ - 4 \\ \hline \end{array}$$

$$\begin{array}{r} 64 \\ - 5 \\ \hline \end{array}$$

$$\begin{array}{r} 41 \\ - 2 \\ \hline \end{array}$$

$$\begin{array}{r} 52 \\ - 3 \\ \hline \end{array}$$

$$\begin{array}{r} 84 \\ - 8 \\ \hline \end{array}$$

$$\begin{array}{r} 95 \\ - 9 \\ \hline \end{array}$$

$$\begin{array}{r} 31 \\ - 4 \\ \hline \end{array}$$

$$\begin{array}{r} 66 \\ - 7 \\ \hline \end{array}$$

2 digits – 1 digit, regrouping

$$\begin{array}{r} 231 \\ -189 \\ \hline \end{array}$$

$$\begin{array}{r} 978 \\ -799 \\ \hline \end{array}$$

$$\begin{array}{r} 488 \\ -399 \\ \hline \end{array}$$

$$\begin{array}{r} 386 \\ -297 \\ \hline \end{array}$$

$$\begin{array}{r} 347 \\ -158 \\ \hline \end{array}$$

$$\begin{array}{r} 621 \\ -254 \\ \hline \end{array}$$

$$\begin{array}{r} 546 \\ -187 \\ \hline \end{array}$$

$$\begin{array}{r} 737 \\ -468 \\ \hline \end{array}$$

$$\begin{array}{r} 911 \\ -698 \\ \hline \end{array}$$

$$\begin{array}{r} 648 \\ -479 \\ \hline \end{array}$$

$$\begin{array}{r} 813 \\ -287 \\ \hline \end{array}$$

$$\begin{array}{r} 432 \\ -168 \\ \hline \end{array}$$

$$\begin{array}{r} 986 \\ -697 \\ \hline \end{array}$$

$$\begin{array}{r} 736 \\ -387 \\ \hline \end{array}$$

$$\begin{array}{r} 448 \\ -179 \\ \hline \end{array}$$

$$\begin{array}{r} 765 \\ -596 \\ \hline \end{array}$$

$$\begin{array}{r} 655 \\ -269 \\ \hline \end{array}$$

$$\begin{array}{r} 387 \\ -199 \\ \hline \end{array}$$

Watch for changes.

$$\begin{array}{r} 254 \\ - 228 \\ \hline 26 \end{array}$$

↑ 2-2 ↑ 4-2 ↑ 14-8

$$\begin{array}{r} 9186 \\ - 267 \\ \hline 8919 \end{array}$$

↑ 8-0 ↑ 11-2 ↑ 7-6 ↑ 16-7

$$\begin{array}{r} 495 \\ - 169 \\ \hline \end{array}$$

$$\begin{array}{r} 465 \\ - 358 \\ \hline \end{array}$$

$$\begin{array}{r} 2918 \\ - 329 \\ \hline \end{array}$$

$$\begin{array}{r} 7465 \\ - 987 \\ \hline \end{array}$$

$$\begin{array}{r} 791 \\ - 326 \\ \hline \end{array}$$

$$\begin{array}{r} 3746 \\ - 137 \\ \hline \end{array}$$

$$\begin{array}{r} 5432 \\ - 246 \\ \hline \end{array}$$

$$\begin{array}{r} 7654 \\ - 245 \\ \hline \end{array}$$

$$\begin{array}{r} 143 \\ - 134 \\ \hline \end{array}$$

$$\begin{array}{r} 1982 \\ - 168 \\ \hline \end{array}$$

$$\begin{array}{r} 6364 \\ - 325 \\ \hline \end{array}$$

$$\begin{array}{r} 812 \\ - 149 \\ \hline \end{array}$$

$$\begin{array}{r} 676 \\ - 268 \\ \hline \end{array}$$

$$\begin{array}{r} 532 \\ - 436 \\ \hline \end{array}$$

$$\begin{array}{r} 1794 \\ - 326 \\ \hline \end{array}$$

4 digits – 3 digits, 3 digits – 3 digits, regrouping, mixed