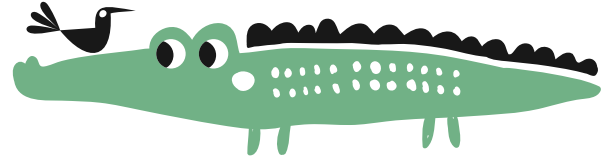Name _____   Date _____

Subtraction
With Regrouping

Let's review subtraction with regrouping.

1. First, regroup the tens and the ones, borrowing one ten for the ones place. Then, subtract the ones.

2. Finally, subtract the tens.

Example:

$$\begin{array}{r} \overset{2\ 16}{\cancel{36}} \\ -\ 9 \\ \hline 7 \end{array} \qquad \begin{array}{r} \overset{2\ 16}{\cancel{36}} \\ -\ 9 \\ \hline 27 \end{array}$$

19 − 9 **10**	11 − 7 **4**	20 − 8 **12**	11 − 6 **5**	18 − 9 **9**	23 − 4 **19**
22 − 7 **15**	22 − 5 **17**	16 − 7 **9**	14 − 5 **9**	24 − 6 **18**	21 − 7 **14**
32 − 5 **27**	31 − 3 **28**	17 − 8 **9**	25 − 9 **16**	15 − 7 **8**	20 − 9 **11**
41 − 5 **36**	40 − 8 **32**	52 − 6 **46**	55 − 9 **46**	62 − 4 **58**	75 − 8 **67**
60 − 7 **53**	47 − 8 **39**	50 − 9 **41**	12 − 7 **5**	29 − 9 **20**	26 − 8 **18**