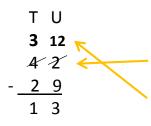# More Subtraction with Borrowing

When subtracting make sure your HUNDREDS, TENS and UNITS in the right place. Remember we need to 'borrow' from the TENS column when there is a smaller number on top.

```
  T  U          42 – 29 =?
  3  12
  4  2          2 is less than 9, so we make the 2 larger by
- 2  9          'borrowing' a TEN. Reduce the 4 TENS by 1 and
  1  3          increase the 2 UNITS by 10.  Then you can carry on
                the sum as normal.
                12 – 9 = 3     and     3 – 2 = 1
```

Try it yourself:

```
  T  U          T  U          T  U          T  U
  6  1          4  0          3  5          7  1
- 3  3        - 1  4        - 1  6        - 6  3
```

```
  T  U          T  U          T  U          T  U
  9  0          3  5          2  2          5  8
- 4  4        - 2  9        - 1  8        - 2  7
```

More Subtraction with Borrowing

When the numbers get bigger, we use the same method. You might have to 'borrow' more than once . . . this is when it is really important to write down what the numbers have been changed to so you don't get confused!

```
H  T  U
   3  12
2  4̶  2̶        242 – 59 =?
-  5  9
      3
```

As usual, start with the UNITS.

Once we've 'borrowed'; 12 – 9 = 3

Now we have 3 and 5 in the TENS column. 3 is less than 5, so we will need to 'borrow' from the HUNDREDS column to be able to subtract. Reduce the 2 HUNDREDS by 1 and increase the 3 TENS to 13, just like you would do with the UNITS.

13 – 5 = 8

So we put 8 in the TENS column and 1 then goes in the HUNDREDS column to give the answer of 183.

```
   H  T  U
        13
   1  3̶  12
   2̶  4̶  2̶
-     5  9
   1  8  3
```

Try it yourself:

```
  H  T  U        H  T  U        H  T  U        H  T  U
  2  2  4        2  5  5        2  7  8        3  3  7
-    6  3      -    3  1      -    5  4      -    9  7
```