


Subtraction with Borrowing


When we subtract we separate larger numbers into **TENS** and **UNITS**. This helps us make sure all the numbers are in the right place and we can work out one column at a time, starting with the units.

$\begin{array}{r} \text{T} \quad \text{U} \\ 1 \quad 4 \\ - \quad 3 \\ \hline 1 \quad 1 \end{array}$	$14 - 3 = 11$
	<p>11 is 1 TENS and 1 UNITS, so we put 1 in the TENS column and 1 in the UNITS column.</p>

Try it yourself:

$\begin{array}{r} \text{T} \quad \text{U} \\ 1 \quad 7 \\ - \quad 5 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{U} \\ 1 \quad 9 \\ - \quad 3 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{U} \\ 2 \quad 2 \\ - \quad 2 \\ \hline \end{array}$
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Sometimes, we need to ‘borrow’ a number when we subtract. This helps us when a column has a smaller number on top.

$\begin{array}{r} \text{T} \quad \text{U} \\ 2 \quad 4 \\ - \quad 7 \\ \hline \end{array}$	<p>4 is less than 7, so how can you do 4-7?</p>
	<p>Make the 4 larger by ‘borrowing’ a TENS. Reduce the 2 TENS by 1 and increase the 4 UNITS by 10.</p>


(Cross out the 2 and the 4 and write the new numbers on top so you don’t get confused)

$$14 - 7 = 7$$

Write 7 in the UNITS column and then do the rest of the sum as normal.

$$24 - 7 = 17$$

$\begin{array}{r} \text{T} \quad \text{U} \\ 1 \quad 14 \\ - \quad 7 \\ \hline 1 \quad 7 \end{array}$



Try it yourself;

$\begin{array}{r} \text{T} \quad \text{U} \\ 1 \quad 6 \\ - \quad 8 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{U} \\ 2 \quad 1 \\ - \quad 7 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{U} \\ 2 \quad 4 \\ - \quad 9 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{U} \\ 3 \quad 0 \\ - \quad 6 \\ \hline \end{array}$
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