Subtraction Notes

Write the equation vertically and be sure to line up the place values of each number.

|  |  |
| --- | --- |
| Change horizontal equations like this…  742 – 138 | to vertical equations like this.  742  +138 |

Start subtracting in the smallest place value, which is the ones place for 3rd graders.

If the digit on the top is smaller than the digit on bottom, you will have to regroup. Regrouping is like borrowing from a friend.

|  |  |  |  |
| --- | --- | --- | --- |
| Th | H | T | O |
|  |  |  |  |
| 4, | 2 | 6 | 1 |
| - 3, | 2 | 7 | 3 |
|  |  |  |  |