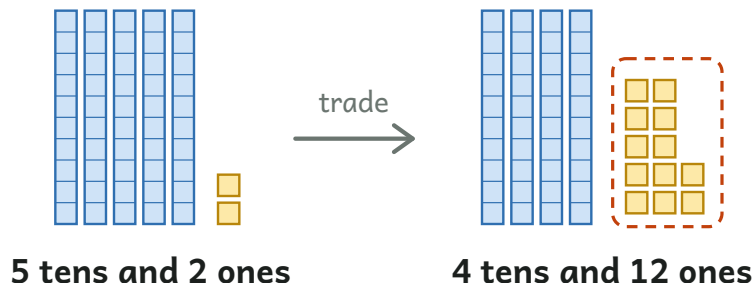


Subtraction with Regrouping: How It Works

When there are not enough ones, trade one ten for ten ones.

Not enough ones? Trade one ten for ten ones

In $52 - 27$, you cannot take 7 ones from 2 ones.



Trade 1 ten for 10 ones.

Now there are 12 ones.

It is still 52.

Now you can take away 7.

The steps

1. Look

$$\begin{array}{r} 52 \\ - 27 \\ \hline \end{array}$$

$2 - 7?$
Not enough ones.

2. Regroup

$$\begin{array}{r} 4 \ 12 \\ \cancel{5} \ \cancel{2} \\ - 27 \\ \hline \end{array}$$

Cross out 5, write 4.
Cross out 2, write 12.

3. Ones

$$\begin{array}{r} 4 \ 12 \\ \cancel{5} \ \cancel{2} \\ - 27 \\ \hline 5 \end{array}$$

$12 - 7 = 5$

4. Tens

$$\begin{array}{r} 4 \ 12 \\ \cancel{5} \ \cancel{2} \\ - 27 \\ \hline 25 \end{array}$$

$4 - 2 = 2$
The answer is 25.

Do I need to regroup? Look at the ones.

$68 - 23 \rightarrow 8$ is more than 3 $\rightarrow$ **no regrouping**

$63 - 28 \rightarrow 3$ is less than 8 $\rightarrow$ **regroup**

Watch out

The top number always goes first. In $52 - 27$, do not switch the ones to $7 - 2$ because it is easier. That gives 35, and the answer is 25.

Check by adding: $25 + 27 = 52$.