

SUBTRACTION WITH REGROUPING

Problem:
$$\begin{array}{r} 803 \\ - 654 \\ \hline \end{array}$$

Directions:

1. Look at the problem, look at the operation sign (if it is subtract, make sure the top number is bigger than the bottom number)
2. Start in the ones place
3. You can't subtract $3 - 4$. You must borrow!
4. Look at the tens. You can't borrow from 0.
5. Look at the hundreds. Borrow 1 group of 10.

Take 1...Give 10 Rule!

6. The 8 ($8-1$) becomes 7 and the 0 ($0 + 10$) becomes 10.
7. Go back to the ones. Now borrow from the tens. The 10 ($10-1$) becomes 9 and the 3 ($3+10$) becomes 13.
8. Now you can subtract.
9. $13 - 4 = 9$
10. $9 - 5 = 4$
11. $7 - 6 = 1$
12. The answer is 149.

Check Your Work!

Check:
$$\begin{array}{r} 149 \\ + 654 \\ \hline 803 \end{array}$$