

Subtracting with Regrouping

2nd Grade

When the top digit is too small, borrow a ten and break it into ones.

Also called borrowing. You are undoing the trade: one ten becomes ten ones.

1 LOOK AT THE ONES

1

Is the top digit smaller than the bottom one?

2 BORROW A TEN

2

Cross out the tens digit, make it one less.

3 ADD TEN TO THE ONES

3

The top ones digit gains ten. Now it is big enough.

4 SUBTRACT BOTH COLUMNS

4

Ones first, then the tens you changed.

WORKED: $62 - 27$

2 is smaller than 7 → borrow

6 becomes 5, and 2 becomes 12

$12 - 7 = 5$, then $5 - 2 = 3 \rightarrow 35$

Check it: $35 + 27$ should give you 62 back. If it does not, the borrow went wrong.