How to subtract

Step	What to do	How it should look (282 - 57)
1	Write the first number (one digit in each box).	282
2	Write the other number underneath. (Make sure you put units under units, tens under tens and so on).	282
3	Write the - symbol.	282
4	Draw a line underneath for an 'equals' sign.	2 8 2 - 5 7 2 2 5
5	Start subtracting from the right-hand side (If a bottom number is more than a top number, you need to 'borrow'. Don't forget to write the new number in the column you borrowed from)	Start here 7 1 2 8 1 2 - 5 7 2 5
6	Keep going until you have subtracted all of the columns	7 2 8 ¹ 2 - 5 7 2 2 5