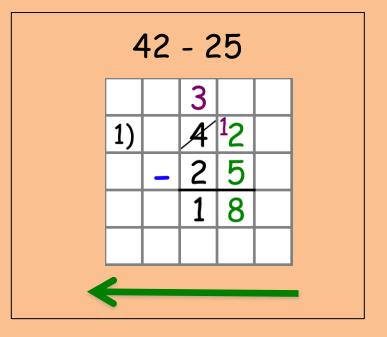
Start on the right-hand side

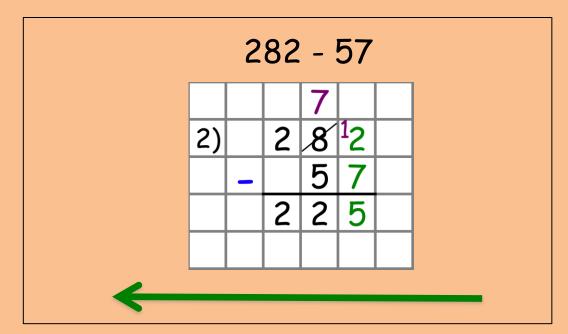
Put only 1 number in a square

Write the -

Put units under units and tens under tens

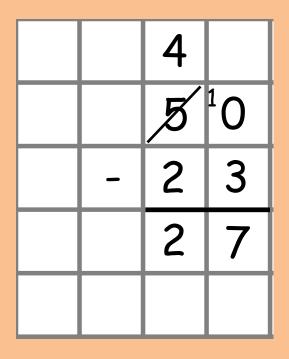
Write the 1 that you take and the new number



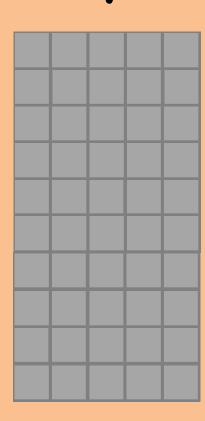


# Column subtraction - borrowing

50 - 23



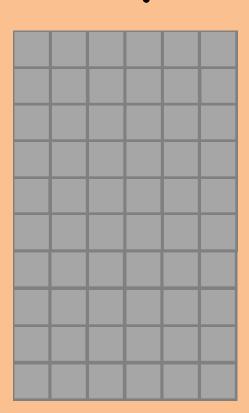
U



# Column subtraction - borrowing

60 - 17

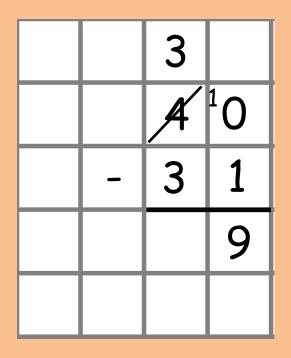
	5	
	16	<sup>1</sup> O
_	1	7
	4	3



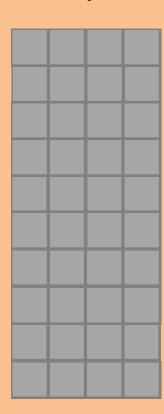
U

# Column subtraction - borrowing

40 - 31

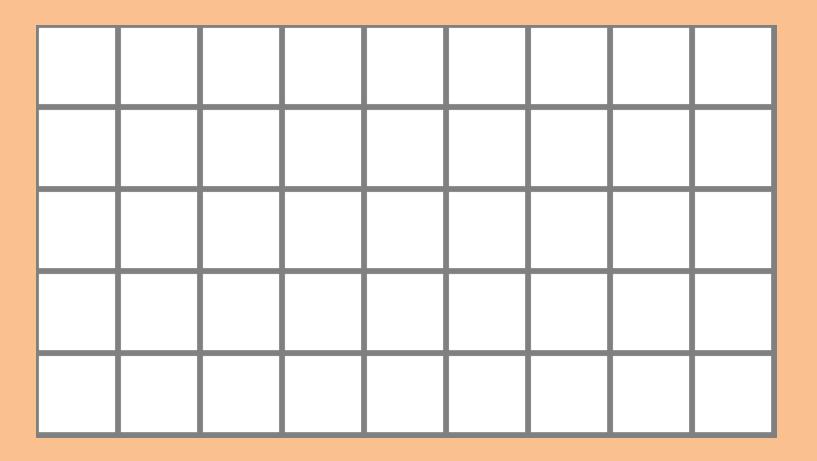


U



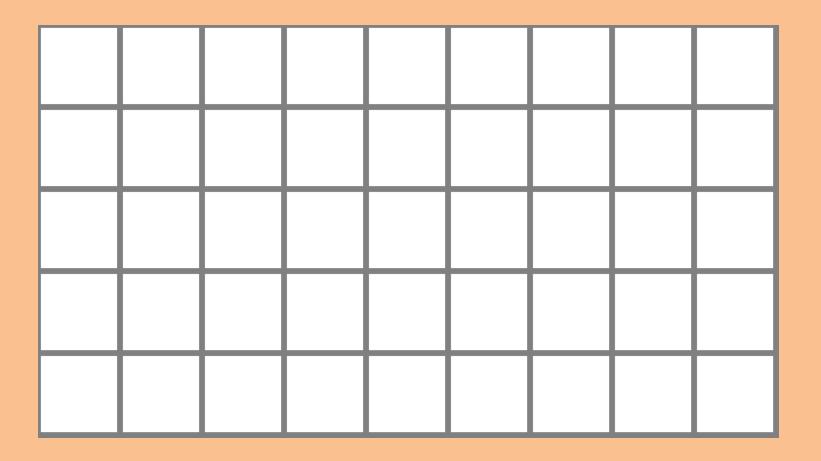
8 - 4.8

9.1 - 7.61



6.54 - 1.963

7 - 6.891



Start on the right-hand side

Put only 1 number in a square

Write the -

Put units under units and tens under tens

Write the 1 that you take and the new number

