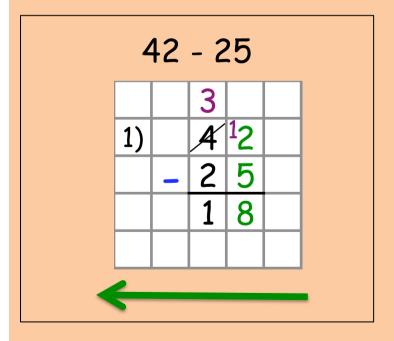
Start on the right-hand side

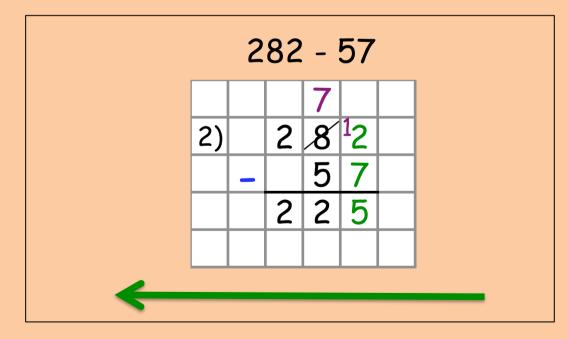
Put only 1 number in a square

Write the -

Put units under units and tens under tens

Write the 1 that you take and the new number

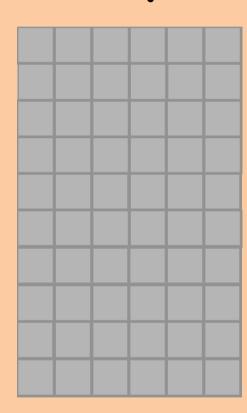




Column subtraction - borrowing

	5	
	16	¹ O
-	1	7
	4	3



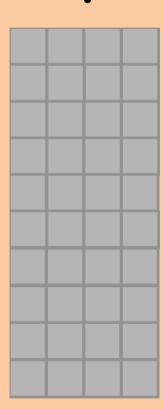


Column subtraction - borrowing

40 - 31

	3	
	A	¹ O
_	3	1
		9

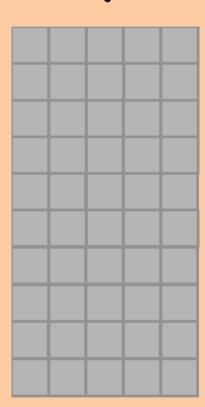
U



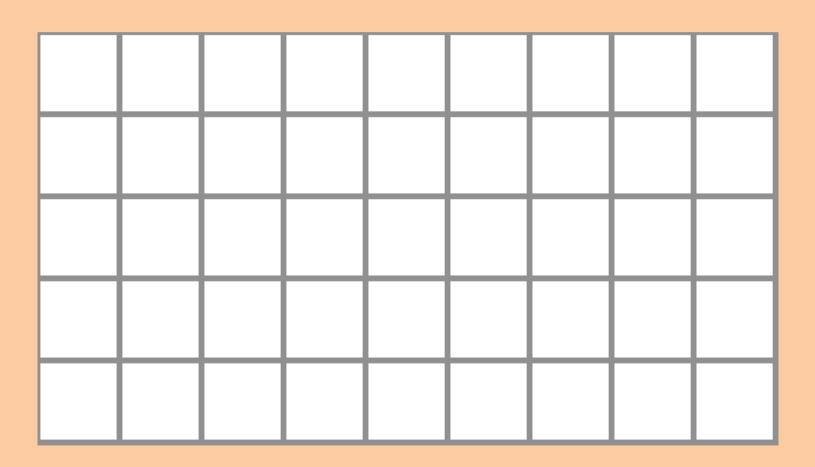
Column subtraction - borrowing

	4	
	5	¹ O
_	2	3
	2	7



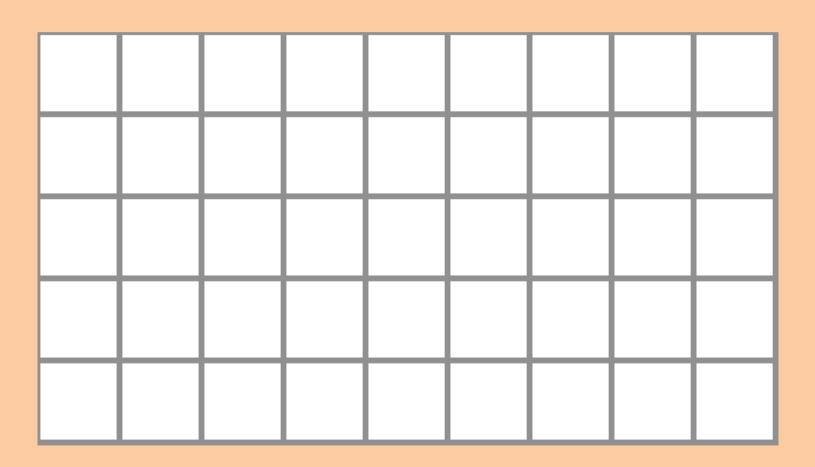


6 - 2.3

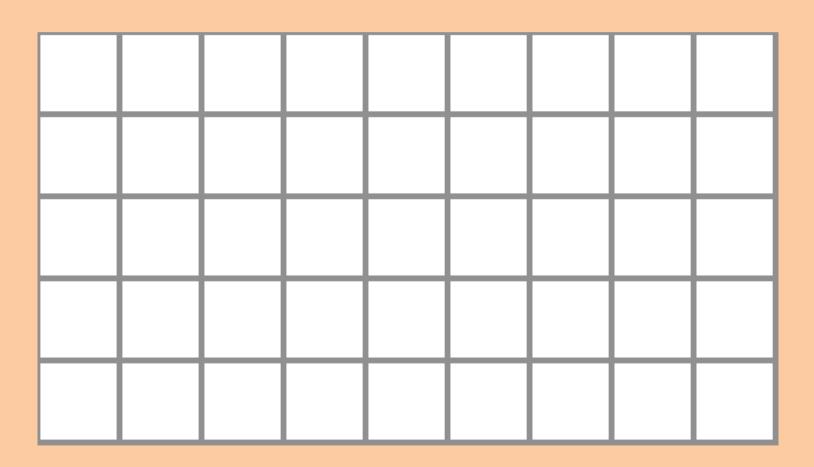


3.6 - 1.22

9.13 - 5.567



9 - 1.256



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

