

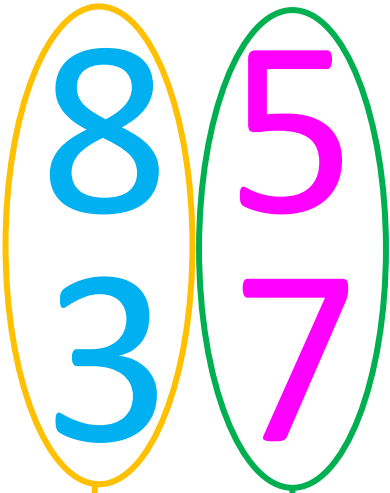
EASY subtraction  
method without  
having to borrow



This involves knowing negative numbers and place value!

$$85 - 37$$

Step 2:  
Do this vertical  
calculation



Step 1:  
Do this vertical  
calculation

$$\begin{array}{r} 8 \\ - 3 \\ \hline 5 \end{array} \quad \begin{array}{r} 5 \\ - 7 \\ \hline -2 \end{array}$$

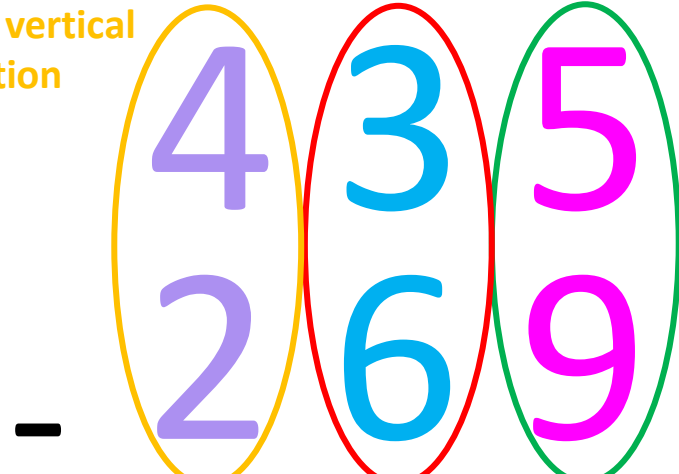
tens place so  
represents 50

ones place so  
represents 2

$$50 - 2 = 48$$

$$435 - 269$$

Step 3:  
Do this vertical  
calculation



Step 2:  
Do this vertical  
calculation

Step 1:  
Do this vertical  
calculation

$$\begin{array}{r} 4 \\ - 2 \\ \hline 2 \end{array} \quad \begin{array}{r} 3 \\ - 6 \\ \hline -3 \end{array} \quad \begin{array}{r} 5 \\ - 9 \\ \hline -4 \end{array}$$

hundreds place so  
represents 200

tens place so  
represents 30

ones place so  
represents 4

$$200 - 30 - 4 = 166$$

$$85 - 37$$

$$\begin{array}{r} 85 \\ - 37 \\ \hline 5-2 \end{array}$$

tens place so represents 50      ones place so represents 2

$$50 - 2 = 48$$

$$435 - 269$$

$$\begin{array}{r} 435 \\ - 269 \\ \hline 2-3-4 \end{array}$$

hundreds place so represents 200      tens place so represents 30      ones place so represents 4

$$200 - 30 - 4 = 166$$

$$202 - 54$$

$$\begin{array}{r} 202 \\ - 54 \\ \hline \end{array}$$

$$\underline{2} - \underline{5} - \underline{2}$$

hundreds place so  
represents 200

tens place so  
represents 50

ones place so  
represents 2

$$200 - 50 - 2 = 148$$

$$3400 - 2246$$

$$\begin{array}{r} 3400 \\ - 2246 \\ \hline \end{array}$$

$$\underline{1} \underline{2} - \underline{4} - \underline{6}$$

thousands place so  
represents 1000

hundreds place so  
represents 200

tens place so  
represents 40

ones place so  
represents 6

$$1000 + 200 - 40 - 6 = 1154$$

We can also work  
horizontally

$$435 - 269$$

$$435 - 269$$

$$400 - 200 + 30 - 60 + 5 - 9$$

$$200 - 30 - 4$$

$$166$$

$$3400 - 2246$$

$$3400 - 2246$$

$$3000 - 2000 + 400 - 200 + 0 - 40 + 0 - 6$$

$$1000 + 200 - 40 - 6$$

$$1154$$

# Another Trick - Dealing With Zeros



$$5000 - 2384$$

Instead of borrowing as usual

	4	9	9	10						
	<del>5</del>	<del>0</del>	<del>0</del>	0	Subtract 1 from each number					
	2	3	8	4						
<hr/>										
					Subtract 1	→	4	9	9	9
					Subtract 1	→	2	3	8	3
							<hr/>	<hr/>	<hr/>	<hr/>
							2	6	1	6