

This method of subtraction is often known as decomposition. It should be used when numbers are too large or too awkward to subtract mentally, but it is a good idea to get used to the method using smaller numbers.

These all have a zero in the units, which some children slip up on.

$$\begin{array}{r} 70 \\ - 48 \\ \hline \end{array}$$

### Step 1: look at the units

0 - 8 does not give a positive answer so an adjustment needs to be made.

Adjust 10 from the tens to the units.

This makes the tens one 10 less and makes the units 10 more.

Cross out the 7 tens and make it 6 tens.

$$\begin{array}{r} \text{t} \quad \text{u} \\ 6 \quad 10 \\ \cancel{7} \quad 0 \\ - 4 \quad 8 \\ \hline \end{array}$$

Put the extra 10 in the units, making the 0 units 10 units.

$$\begin{array}{r} \text{t} \quad \text{u} \\ 6 \quad 1 \quad 10 \\ \cancel{7} \quad 0 \\ - 4 \quad 8 \\ \hline \end{array}$$

### Step 2: subtract the units

10 (units) - 8 (units) = 2 (units).

Put the 2 in the row below, making sure the units line up.

$$\begin{array}{r} \text{t} \quad \text{u} \\ 6 \quad 1 \quad 10 \\ \cancel{7} \quad 0 \\ - 4 \quad 8 \\ \hline 2 \end{array}$$

### Step 3: subtract the tens

6 (tens) - 4 (tens) = 2 (tens)

Put the 2(tens) in the tens column.

$$\begin{array}{r} \text{t} \quad \text{u} \\ 6 \quad 1 \quad 10 \\ \cancel{7} \quad 0 \\ - 4 \quad 8 \\ \hline 2 \quad 2 \end{array}$$

Remember only 'decompose' when necessary!

1.      t   u

$$\begin{array}{r} 40 \\ - 26 \\ \hline \end{array}$$

2.      t   u

$$\begin{array}{r} 50 \\ - 35 \\ \hline \end{array}$$

3.      t   u

$$\begin{array}{r} 60 \\ - 28 \\ \hline \end{array}$$

4.      t   u

$$\begin{array}{r} 70 \\ - 41 \\ \hline \end{array}$$

5.      t   u

$$\begin{array}{r} 80 \\ - 23 \\ \hline \end{array}$$

6.      t   u

$$\begin{array}{r} 90 \\ - 36 \\ \hline \end{array}$$

7.      t   u

$$\begin{array}{r} 80 \\ - 58 \\ \hline \end{array}$$

8.      t   u

$$\begin{array}{r} 70 \\ - 19 \\ \hline \end{array}$$

9.      t   u

$$\begin{array}{r} 60 \\ - 22 \\ \hline \end{array}$$

10.    t   u

$$\begin{array}{r} 50 \\ - 47 \\ \hline \end{array}$$

11.    t   u

$$\begin{array}{r} 90 \\ - 19 \\ \hline \end{array}$$

12.    t   u

$$\begin{array}{r} 60 \\ - 38 \\ \hline \end{array}$$

1. 14                      2. 15                      3. 32

4. 29                      5. 57                      6. 54

7. 22                      8. 51                      9. 38

10. 3                      11. 71                      12. 22