

This method of subtraction is often known as decomposition. It should be used when numbers are too large or too awkward to subtract mentally. Remember: mental methods should be the first resort. However, to get the hang of this system it is probably best to keep to small, 2-digit subtraction to begin with.

$$\begin{array}{r} 75 \\ - 48 \\ \hline \end{array}$$

Step 1: look at the units

5 - 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.

$$\begin{array}{r} \text{t} \quad \text{u} \\ 6 \quad 1 \\ \cancel{7} \quad 5 \\ - 4 \quad 8 \\ \hline \end{array}$$

Put the extra 10 in the units, making the 5 units 15 units.

$$\begin{array}{r} \text{t} \quad \text{u} \\ 6 \quad 1 \quad 1 \\ \cancel{7} \quad 5 \\ - 4 \quad 8 \\ \hline \end{array}$$

Step 2: subtract the units

15 (units) - 8 (units) = 7 (units).

Put the 7 in the row below, making sure the units line up.

$$\begin{array}{r} \text{t} \quad \text{u} \\ 6 \quad 1 \quad 1 \\ \cancel{7} \quad 5 \\ - 4 \quad 8 \\ \hline 7 \end{array}$$

Step 3: subtract the tens

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

Put the 2(tens) in the tens column.

$$\begin{array}{r} \text{t} \quad \text{u} \\ 6 \quad 1 \quad 1 \\ \cancel{7} \quad 5 \\ - 4 \quad 8 \\ \hline 2 \quad 7 \end{array}$$

Remember only 'decompose' when necessary!

1. t u

$$\begin{array}{r} 92 \\ - 24 \\ \hline \end{array}$$

2. t u

$$\begin{array}{r} 75 \\ - 56 \\ \hline \end{array}$$

3. t u

$$\begin{array}{r} 53 \\ - 27 \\ \hline \end{array}$$

4. t u

$$\begin{array}{r} 81 \\ - 38 \\ \hline \end{array}$$

5. t u

$$\begin{array}{r} 67 \\ - 39 \\ \hline \end{array}$$

6. t u

$$\begin{array}{r} 46 \\ - 29 \\ \hline \end{array}$$

7. t u

$$\begin{array}{r} 60 \\ - 42 \\ \hline \end{array}$$

8. t u

$$\begin{array}{r} 98 \\ - 59 \\ \hline \end{array}$$

9. t u

$$\begin{array}{r} 74 \\ - 37 \\ \hline \end{array}$$

- | | | |
|-------|-------|-------|
| 1. 68 | 2. 19 | 3. 26 |
| 4. 43 | 5. 28 | 6. 17 |
| 7. 18 | 8. 39 | 9. 37 |