

**Column method for subtraction
B**

Steps to success:

1. Put the largest number on top.
2. Place the digits in the correct column.
3. Show the subtraction and equal sign.
4. **Exchange and then subtract** the top number from the bottom number in the units column.
5. Subtract the top number from the bottom number in the tens column.
Exchange if you need to.
6. Subtract the top number from the bottom number in the hundreds column.

1) $143 - 14 =$

2) $183 - 26 =$

3) $204 - 65 =$

4) $367 - 138 =$

5) $471 - 159 =$

6) $627 - 108 =$

7) $865 - 636 =$

8) $557 - 468 =$

9) $544 - 215 =$

10) $644 - 315 =$

11) $858 - 79 =$

12) $555 - 66 =$

13) $651 - 72 =$

14) $321 - 96 =$

15) $422 - 63 =$

16) $723 - 524 =$

17) $834 - 367 =$

18) $854 - 676 =$

19) $926 - 447 =$

20) $938 - 549 =$

Answers B:

- | | |
|---------|---------|
| 1) 129 | 11) 779 |
| 2) 157 | 12) 489 |
| 3) 139 | 13) 579 |
| 4) 229 | 14) 225 |
| 5) 312 | 15) 359 |
| 6) 519 | 16) 199 |
| 7) 229 | 17) 467 |
| 8) 89 | 18) 178 |
| 9) 329 | 19) 479 |
| 10) 329 | 20) 389 |

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