LEVEL 3 · SHEET A · ANSWER KEY

Subtraction

Borrowing across zeros, and bigger numbers. Write one digit in each square and keep your columns straight.

Across zeros

A zero cannot lend. Borrow from the hundreds first.

1

	5	10	
	~~6~~	~~0~~	8
-	2	6	0
	3	4	8

2

	5	10	
	~~6~~	~~0~~	7
-	5	4	0
		6	7

3

	4	10	
	~~5~~	~~0~~	9
-	4	9	2
		1	7

4

	5	10	
	~~6~~	~~0~~	7
-	4	1	3
	1	9	4

5

	7	9	11
	~~8~~	~~0~~	~~1~~
-	5	7	4
	2	2	7

6

	4	10	
	~~5~~	~~0~~	6
-	1	7	3
	3	3	3

Four digits

Same steps, one more column.

7

	8	13	8	11
	~~9~~	~~3~~	~~9~~	~~1~~
-	7	8	6	4
	1	5	2	7

8

			5	11
	7	5	~~6~~	~~1~~
-	5	1	3	9
	2	4	2	2

9

	6	13		
	~~7~~	~~3~~	9	3
-	2	7	2	2
	4	6	7	1

10

			7	12
	2	8	~~8~~	~~2~~
-	1	5	7	4
	1	3	0	8

11

	6	10	10	12
	~~7~~	~~1~~	~~1~~	~~2~~
-	5	3	3	6
	1	7	7	6

12

		3	11	
	5	~~4~~	~~1~~	0
-	3	0	4	0
	2	3	7	0