LEVEL 3 · SHEET A

Subtraction

Name _____ Date _____

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

	6	0	8
-	2	6	0

2

	6	0	7
-	5	4	0

3

	5	0	9
-	4	9	2

4

	6	0	7
-	4	1	3

5

	8	0	1
-	5	7	4

6

	5	0	6
-	1	7	3

Four digits

Same steps, one more column.

7

	9	3	9	1
-	7	8	6	4

8

	7	5	6	1
-	5	1	3	9

9

	7	3	9	3
-	2	7	2	2

10

	2	8	8	2
-	1	5	7	4

11

	7	1	1	2
-	5	3	3	6

12

	5	4	1	0
-	3	0	4	0