LEVEL 3 · SHEET B · 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

	8	9	11
	~~9~~	~~0~~	~~1~~
-	2	5	2
	6	4	9

2

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

3

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

4

	2	9	13
	~~3~~	~~0~~	~~3~~
-	2	0	4
		9	9

5

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

6

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

Four digits

Same steps, one more column.

7

	7	9	15	10
	~~8~~	~~0~~	~~6~~	~~0~~
-	7	0	8	9
		9	7	1

8

			6	12
	8	9	~~7~~	~~2~~
-	7	7	5	3
	1	2	1	9

9

			7	14
	4	7	~~8~~	~~4~~
-	1	1	6	9
	3	6	1	5

10

	7	9	13	
	~~8~~	~~0~~	~~3~~	8
-	1	3	5	2
	6	6	8	6

11

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

12

	1	9	16	
	~~2~~	~~0~~	~~6~~	6
-	1	9	7	3
			9	3