LEVEL 3 · SHEET B

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

	9	0	1
-	2	5	2

2

	5	0	5
-	2	1	0

3

	7	0	9
-	6	9	3

4

	3	0	3
-	2	0	4

5

	6	0	8
-	5	8	3

6

	9	0	1
-	1	1	7

Four digits

Same steps, one more column.

7

	8	0	6	0
-	7	0	8	9

8

	8	9	7	2
-	7	7	5	3

9

	4	7	8	4
-	1	1	6	9

10

	8	0	3	8
-	1	3	5	2

11

	8	3	9	5
-	4	4	6	2

12

	2	0	6	6
-	1	9	7	3