

## 73 Column Subtraction with Renaming

for parents

$$652 - 25$$

	h	t	o
	6	<del>5</del> <sup>4</sup>	2
-		2	5
<hr/>			
	6	2	7

Subtract ones  
Step 1. Rename 1 ten as you can't  
do  $2 - 5$ .  
 $12 - 5 = 7$

Step 2. Subtract tens.  
 $(40 - 20) = 20$

Step 3. Subtract hundreds  
 $600 - 0 \text{ hundreds} = 600$

$$507 - 143$$

	h	t	o
	<del>5</del> <sup>4</sup>	0	7
-	1	4	3
<hr/>			
	3	6	4

Step 1. Subtract ones  
 $7 - 3 = 4$

Step 2. Subtract tens  
Can't do  $0 - 4$  so rename 1 hundred  
as 10 tens.

Step 3. Subtract hundreds.  
 $400 - 100 = 300$