



Subtracting across a zero

Subtract. The tens digit is 0, so regroup across that zero.

1.	$\begin{array}{r} 409 \\ - 132 \\ \hline 277 \end{array}$	2.	$\begin{array}{r} 601 \\ - 353 \\ \hline 248 \end{array}$	3.	$\begin{array}{r} 907 \\ - 767 \\ \hline 140 \end{array}$	4.	$\begin{array}{r} 803 \\ - 196 \\ \hline 607 \end{array}$	5.	$\begin{array}{r} 900 \\ - 499 \\ \hline 401 \end{array}$
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6.	$\begin{array}{r} 904 \\ - 838 \\ \hline 66 \end{array}$	7.	$\begin{array}{r} 509 \\ - 152 \\ \hline 357 \end{array}$	8.	$\begin{array}{r} 700 \\ - 122 \\ \hline 578 \end{array}$	9.	$\begin{array}{r} 803 \\ - 532 \\ \hline 271 \end{array}$	10.	$\begin{array}{r} 208 \\ - 128 \\ \hline 80 \end{array}$
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11.	$\begin{array}{r} 907 \\ - 666 \\ \hline 241 \end{array}$	12.	$\begin{array}{r} 505 \\ - 218 \\ \hline 287 \end{array}$	13.	$\begin{array}{r} 507 \\ - 248 \\ \hline 259 \end{array}$	14.	$\begin{array}{r} 206 \\ - 171 \\ \hline 35 \end{array}$	15.	$\begin{array}{r} 302 \\ - 261 \\ \hline 41 \end{array}$
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16.	$\begin{array}{r} 601 \\ - 480 \\ \hline 121 \end{array}$	17.	$\begin{array}{r} 708 \\ - 532 \\ \hline 176 \end{array}$	18.	$\begin{array}{r} 504 \\ - 245 \\ \hline 259 \end{array}$	19.	$\begin{array}{r} 207 \\ - 131 \\ \hline 76 \end{array}$	20.	$\begin{array}{r} 806 \\ - 780 \\ \hline 26 \end{array}$
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