



Subtracting across a zero

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

1.	$\begin{array}{r} 509 \\ - 378 \\ \hline 131 \end{array}$	2.	$\begin{array}{r} 405 \\ - 342 \\ \hline 63 \end{array}$	3.	$\begin{array}{r} 904 \\ - 664 \\ \hline 240 \end{array}$	4.	$\begin{array}{r} 503 \\ - 467 \\ \hline 36 \end{array}$	5.	$\begin{array}{r} 908 \\ - 662 \\ \hline 246 \end{array}$
----	---	----	--	----	---	----	--	----	---

6.	$\begin{array}{r} 906 \\ - 754 \\ \hline 152 \end{array}$	7.	$\begin{array}{r} 403 \\ - 177 \\ \hline 226 \end{array}$	8.	$\begin{array}{r} 800 \\ - 787 \\ \hline 13 \end{array}$	9.	$\begin{array}{r} 302 \\ - 294 \\ \hline 8 \end{array}$	10.	$\begin{array}{r} 204 \\ - 199 \\ \hline 5 \end{array}$
----	---	----	---	----	--	----	---	-----	---

11.	$\begin{array}{r} 204 \\ - 160 \\ \hline 44 \end{array}$	12.	$\begin{array}{r} 902 \\ - 474 \\ \hline 428 \end{array}$	13.	$\begin{array}{r} 300 \\ - 134 \\ \hline 166 \end{array}$	14.	$\begin{array}{r} 903 \\ - 364 \\ \hline 539 \end{array}$	15.	$\begin{array}{r} 804 \\ - 531 \\ \hline 273 \end{array}$
-----	--	-----	---	-----	---	-----	---	-----	---

16.	$\begin{array}{r} 809 \\ - 459 \\ \hline 350 \end{array}$	17.	$\begin{array}{r} 809 \\ - 337 \\ \hline 472 \end{array}$	18.	$\begin{array}{r} 700 \\ - 386 \\ \hline 314 \end{array}$	19.	$\begin{array}{r} 405 \\ - 377 \\ \hline 28 \end{array}$	20.	$\begin{array}{r} 303 \\ - 262 \\ \hline 41 \end{array}$
-----	---	-----	---	-----	---	-----	--	-----	--