



Subtraction with regrouping

Subtract. Regroup when the top digit is smaller.

1.	$\begin{array}{r} 474 \\ - 375 \\ \hline 99 \end{array}$	2.	$\begin{array}{r} 901 \\ - 709 \\ \hline 192 \end{array}$	3.	$\begin{array}{r} 837 \\ - 509 \\ \hline 328 \end{array}$	4.	$\begin{array}{r} 700 \\ - 109 \\ \hline 591 \end{array}$	5.	$\begin{array}{r} 530 \\ - 479 \\ \hline 51 \end{array}$
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6.	$\begin{array}{r} 973 \\ - 491 \\ \hline 482 \end{array}$	7.	$\begin{array}{r} 241 \\ - 154 \\ \hline 87 \end{array}$	8.	$\begin{array}{r} 788 \\ - 699 \\ \hline 89 \end{array}$	9.	$\begin{array}{r} 607 \\ - 389 \\ \hline 218 \end{array}$	10.	$\begin{array}{r} 582 \\ - 491 \\ \hline 91 \end{array}$
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11.	$\begin{array}{r} 328 \\ - 279 \\ \hline 49 \end{array}$	12.	$\begin{array}{r} 800 \\ - 350 \\ \hline 450 \end{array}$	13.	$\begin{array}{r} 832 \\ - 607 \\ \hline 225 \end{array}$	14.	$\begin{array}{r} 558 \\ - 295 \\ \hline 263 \end{array}$	15.	$\begin{array}{r} 680 \\ - 597 \\ \hline 83 \end{array}$
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16.	$\begin{array}{r} 597 \\ - 489 \\ \hline 108 \end{array}$	17.	$\begin{array}{r} 555 \\ - 463 \\ \hline 92 \end{array}$	18.	$\begin{array}{r} 720 \\ - 474 \\ \hline 246 \end{array}$	19.	$\begin{array}{r} 414 \\ - 135 \\ \hline 279 \end{array}$	20.	$\begin{array}{r} 244 \\ - 106 \\ \hline 138 \end{array}$
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