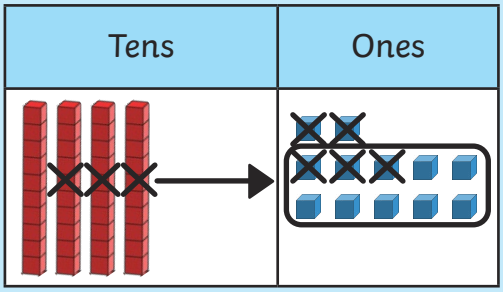
Column Subtraction with Exchanging Using Base Ten

Example:

42 – 25 = **17**



I will exchange **1** ten for **10** ones.

Now I have **3** tens and **12** ones.

12 ones subtract **5** ones is equal to **7** ones.

3 tens subtract **2** tens is equal to **1** ten.

The answer is **17**.

Use the place value grid to complete the subtraction.

1) 54 – 36 = ☐

Tens	Ones

2) 45 – 18 = ☐

T	O

3) 356 – 175 = ☐

H	T	O

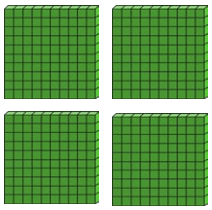
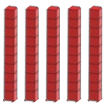
4) 473 – 268 = ☐

H	T	O

visit twinkl.com

Column Subtraction with Exchanging Using Base Ten

5) 458 – 388 = ☐

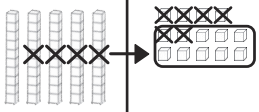
H	T	O
		

visit twinkl.com

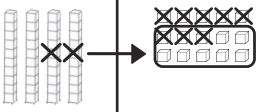
Column Subtraction with Exchanging Using Base Ten **Answers**

Use the place value grid to complete the subtraction.

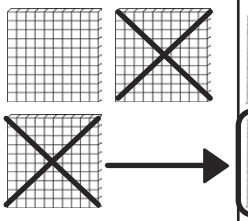
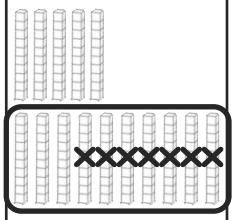
1) 54 – 36 = **18**

Tens	Ones
	

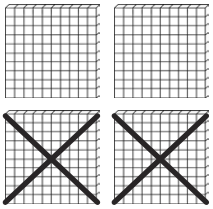
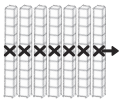
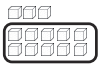
2) 45 – 18 = **27**

T	O
	

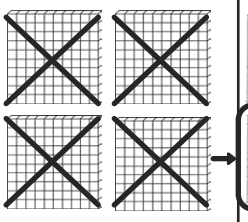
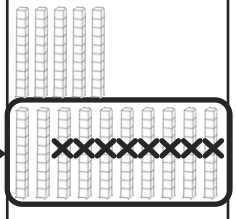
3) 356 – 175 = **181**

H	T	O
		

4) 473 – 268 = **205**

H	T	O
		

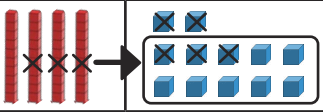
5) 458 – 388 = **70**

H	T	O
		

Column Subtraction with Exchanging Using Base Ten

Example:

42 - 25 = **17**

T	O
	
1	**7**

	H	T	O
		$^{3}\not{4}$	$^{1}2$
-		2	5
		1	**7**

I will exchange **1** ten for **10** ones.

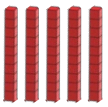
Now I have **3** tens and **12** ones.

12 ones subtract 5 ones is equal to **7** ones.

3 tens subtract **2** tens is equal to **1** ten.

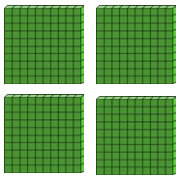
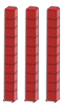
The answer is **17**.

1) 53 – 36 = ☐

T	O
	

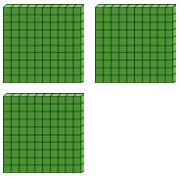
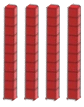
	H	T	O
		5	3
-		3	6

2) 432 – 225 = ☐

H	T	O
		

	H	T	O
	4	3	2
-	2	2	5

3) 346 – 175 = ☐

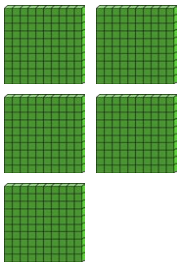
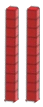
H	T	O
		

	H	T	O
	3	4	6
-	1	7	5

visit twinkl.com

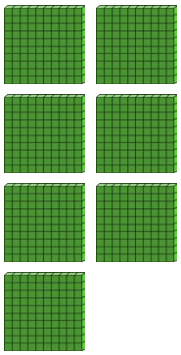
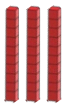
Column Subtraction with Exchanging Using Base Ten

4) 527 – 348 = ☐

H	T	O
		

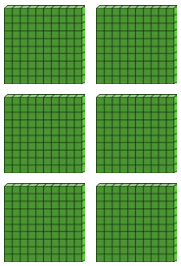
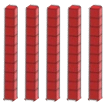
	H	T	O
	5	2	7
-	3	4	8

5) 733 – 456 = ☐

H	T	O
		

	H	T	O
	7	3	3
-	4	5	6

6) 658 – 289 = ☐

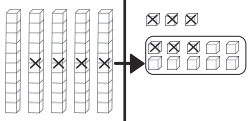
H	T	O
		

	H	T	O
	6	5	8
-	2	8	9

visit twinkl.com

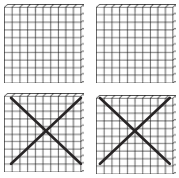
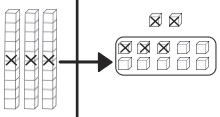
Column Subtraction with Exchanging Using Base Ten **Answers**

1) 53 – 36 = **17**

T	O
	
1	**7**

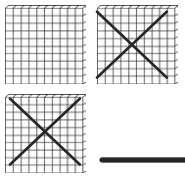
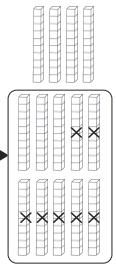
	H	T	O
		$^{4}\not{5}$	$^{1}3$
-		3	6
		1	**7**

2) 432 – 225 = **207**

H	T	O
		
2	**0**	**7**

	H	T	O
	4	$^{2}\not{3}$	$^{1}2$
-	2	2	5
	2	**0**	**7**

3) 346 – 175 = **171**

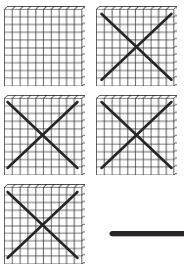
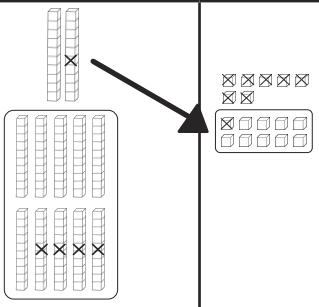
H	T	O
		
1	**7**	**1**

	H	T	O
	$^{2}\not{3}$	$^{1}4$	6
-	1	7	5
	1	**7**	**1**

visit twinkl.com

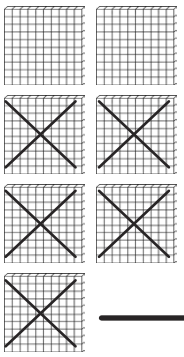
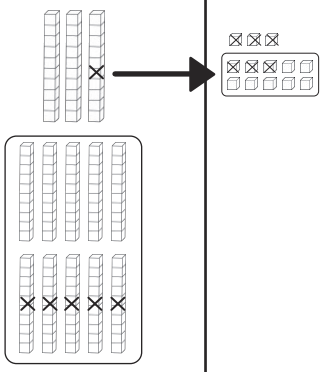
Column Subtraction with Exchanging Using Base Ten **Answers**

4) 527 – 348 = **179**

H	T	O
		
1	**7**	**9**

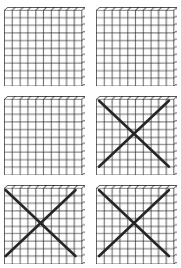
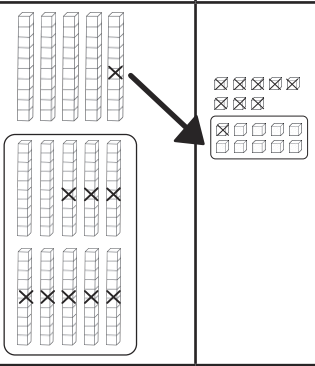
	H	T	O
	$^{4}\cancel{5}$	$^{11}\cancel{2}$	$^{1}7$
-	3	4	8
	1	**7**	**9**

5) 733 – 456 = **277**

H	T	O
		
2	**7**	**7**

	H	T	O
	$^{6}\cancel{7}$	$^{12}\cancel{3}$	$^{1}3$
-	4	5	6
	2	**7**	**7**

5) 658 – 289 = **369**

H	T	O
		
3	**6**	**9**

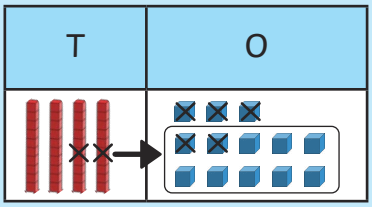
	H	T	O
	$^{5}\cancel{6}$	$^{14}\cancel{5}$	$^{1}8$
-	2	8	9
	3	**6**	**9**

visit twinkl.com

Column Subtraction with Exchanging Using Base Ten

Example:

43 - 15 = **28**



	H	T	O
		$^{3}\not{4}$	$^{1}3$
-		1	5
		2	**8**

I will exchange **1** ten for **10** ones.

Now I have **3** tens and **13** ones.

13 ones subtract **5** ones is equal to **8** ones.

3 tens subtract **1** ten is equal to **2** tens.

The answer is **28**.

1) 65 – 29 = ☐

	H	T	O
		6	5
-		2	9

2) 84 – 36 = ☐

	H	T	O
		8	4
-		3	6

3) 362 – 181 = ☐

	H	T	O
	3	6	2
-	1	8	1

4) 523 – 253 = ☐

	H	T	O
	5	2	3
-	2	5	3

5) 471 – 182 = ☐

	H	T	O
	4	7	1
-	1	8	2

6) 922 – 635 = ☐

	H	T	O
	9	2	2
-	6	3	5

7) 884 – 368 = ☐

	H	T	O
	8	8	4
-	3	6	8

8) 756 – 457 = ☐

	H	T	O
	7	5	6
-	4	5	7

Column Subtraction with Exchanging Using Base Ten **Answers**

1) 65 – 29 = **36**

	H	T	O
		$^{5}\cancel{6}$	$^{1}5$
-		2	9
		3	**6**

2) 84 – 36 = **48**

	H	T	O
		$^{7}\cancel{8}$	$^{1}4$
-		3	6
		4	**8**

3) 362 – 181 = **181**

	H	T	O
	$^{2}\cancel{3}$	$^{1}6$	2
-	1	8	1
	1	**8**	**1**

4) 523 – 253 = **270**

	H	T	O
	$^{4}\cancel{5}$	$^{1}2$	3
-	2	5	3
	2	**7**	**0**

5) 471 – 182 = **289**

	H	T	O
	$^{3}\cancel{4}$	$^{16}\cancel{7}$	$^{1}1$
-	1	8	2
	2	**8**	**9**

6) 922 – 635 = **287**

	H	T	O
	$^{8}\cancel{9}$	$^{11}\cancel{2}$	$^{1}2$
-	6	3	5
	2	**8**	**7**

7) 884 – 368 = **516**

	H	T	O
	8	$^{7}\cancel{8}$	$^{1}4$
-	3	6	8
	5	**1**	**6**

8) 756 – 457 = **299**

	H	T	O
	$^{6}\cancel{7}$	$^{14}\cancel{5}$	$^{1}6$
-	4	5	7
	2	**9**	**9**