

$$\begin{array}{r} 16 \\ - 4 \\ \hline 2 \end{array}$$

After you make sure the columns are lined up, all you have to do is subtract by column, from right to left. When you're ready to start subtraction, make sure you start with the ones' column, or the column furthest to the right. We have this circled in red,

$$\begin{array}{r} 16 \\ - 4 \\ \hline 12 \end{array}$$

When we subtract the ones column, $6 - 4$, we get 2 as our answer, so we write it in the ones' column beneath the answer bar. Next, we have to subtract the tens' column. In this example, there is only one digit in the tens' column, so we simply bring it down into our answer, as shown by the red arrow in the example below.

$$\begin{array}{r} 98 \\ -43 \\ \hline 5 \end{array}$$

The most important thing you need to remember in doing a problem like this is that you always start with the ones' column (or the column furthest to the right) and work your way to the left of the problem. Notice the ones' column is circled, because we started with it.

$$\begin{array}{r} 98 \\ -43 \\ \hline 55 \end{array}$$

Now, let's look at the second step in solving the problem:

$$\begin{array}{r} 32 \\ - 8 \\ \hline \end{array}$$

Sometimes you may run into a problem that doesn't seem possible, where the ones' column does not subtract properly. When this happens, it means you have to borrow from the next digit in order to be able to subtract.

$$\begin{array}{r} \cancel{3}2 \\ - 8 \\ \hline \end{array}$$

When you try to subtract the ones' column, you see that you have $2 - 8$, which is impossible! In order to do this, we have to "borrow" from the 3 (the number in the tens' column). Cross out the digit in the tens' column. In our example, it is a 3. We're going to cross it out in red.

$$\begin{array}{r} 2 \\ \cancel{3}2 \\ - 8 \\ \hline \end{array}$$

Above the number you just crossed out, write the number that is one less than the one you crossed out. For example, if you cross out a 3, write 2; if you cross out a 2, write 1, and so on. We are going to write our new number in red as well.

$$\begin{array}{r} 2 \\ \cancel{3}12 \\ - 8 \\ \hline \end{array}$$

In front of the ones' digit, write a 1. You are actually making it a 2-digit number when you do this, so 2 becomes 12, 3 becomes 13, and so on. For our example, we started with 2, so we put a 1 (in red) in front of the two to make it 12.

$$\begin{array}{r} 2 \\ \cancel{3}12 \\ - \quad 8 \\ \hline 4 \end{array}$$

Start your subtraction over again, starting with the ones' column. Your new subtraction problem is $12 - 8$. What is $12 - 8$? We know that $12 - 8 = 4$, so we write 4 in the ones' column in the answer.

$$\begin{array}{r} 2 \\ \cancel{3}12 \\ - \quad 8 \\ \hline 24 \end{array}$$

Now you continue with the rest of the subtraction, which is in the tens' column. Since you only have one digit in the tens' column, you can bring it straight down into the tens' column of the answer. This is shown with a red .

$$\begin{array}{r} 83 \\ -49 \\ \hline \end{array}$$

Notice that when we start to subtract the ones' column, we see that our problem would be $3 - 9$, which we know we cannot do because 9 is bigger than 3. Thus, we have to go borrow from the digit in the tens' column, which is the 8 in this example.

$$\begin{array}{r} \cancel{8}3 \\ -49 \\ \hline \end{array}$$

Cross out the digit in the tens' column. In our example, it is an 8. We're going to cross it out in red, but you can cross it out in pencil or whatever you're working with, like this:

$$\begin{array}{r} 7 \\ \cancel{8}3 \\ -49 \\ \hline \end{array}$$

Above the number you just crossed out, write the number that is one less than the one you crossed out. For example, if you cross out a 3, write 2; if you cross out a 2, write 1, and so on. We are going to write our new number in red as well.

$$\begin{array}{r} 7 \\ \cancel{8}13 \\ -49 \\ \hline \end{array}$$

In front of the ones' digit, write a 1. You are actually making it a 2-digit number when you do this, so 2 becomes 12, 3 becomes 13, and so on. For our example, we started with 3, so we put a 1 (in red) in front of the three to make it 13.

$$\begin{array}{r} 7 \\ \cancel{8}13 \\ - 49 \\ \hline 4 \end{array}$$

Start your subtraction over again, starting with the ones' column. Your new subtraction problem is $13 - 9$. What is $13 - 9$? We know that $13 - 9 = 4$, so we write 4 in the ones' column in the answer

$$\begin{array}{r} 7 \\ \cancel{8}13 \\ - 49 \\ \hline 34 \end{array}$$

Now you continue with the rest of the subtraction, which is in the tens' column. Now, there are two digits in the tens' column, so we can subtract them. In the tens' column, we have $7 - 4$, which equals 3. Thus, we write a 3 in the tens' column of the answer, like this: