Step I: Two-digit subtraction no exchange

When learning written subtraction, it is important to know how to set numbers out vertically with the correct digits in the correct columns. Here, 87 and 36 are correctly written under the Tens and Units headings.

| N | What to do | 87 – 36 = ? |
|---|--|---------------------|
| I | Set out the numbers in the correct columns with one digit in each square. | T U 8 7 - 3 6 |
| 2 | Always start at the right-hand side, with the units column! Subtract the bottom digit from the top digit. $7 - 6 = 1$ | 8 7 - 3 6 |
| 3 | Next move to the left and look at the digits in the tens column. Subtract the bottom digit from the top digit. $8 - 3 = 5$ | |
| 4 | Finally, look at the answer and check whether it seems a sensible answer. You can add the answer to the number subtracted to see if it gives you the top number. 51 + 36 = 87 Yes, this is correct. | 8 7 - 3 6 5 1 |

Now you try

4

 $\begin{array}{c|c} \mathbf{I} & \mathbf{96} - \mathbf{44} = ? \\ & & \mathsf{T} & \mathsf{U} \\ \hline & & \mathbf{9} & \mathbf{6} \\ & - & \mathbf{4} & \mathbf{4} \\ \hline & & \mathbf{5} & \mathbf{2} \end{array}$

4 58 – 27 = ?

| | Т | U |
|---|---|---|
| | 5 | 8 |
| _ | 2 | 7 |
| | ર | 1 |

2 75 - 31 = ?

| | Т | U |
|---|---|---|
| | 7 | 5 |
| _ | 3 | I |
| | 4 | 4 |

5 87 – 24 = ?

| | Т | U |
|---|---|---|
| | 8 | 7 |
| _ | 2 | 4 |
| | | |

| 3 | 68 - | - 42 | 2 = ? |
|---|------|------|-------|
| | | Т | U |
| | | 6 | 8 |
| | _ | 4 | 2 |
| | | 2 | 6 |

6 79 – 46 = ?

| Т | U |
|---|---|
| 7 | q |
| 4 | 6 |
| - | U |