Subtraction with Regrouping: Start Here

These do not need regrouping.

47 − 36	49 − 15	88 − 44	76 − 24
39 − 23	79 − 11	96 − 25	49 − 36
77 − 66	79 − 53	53 − 23	49 − 27



Subtraction with Regrouping: Start Here

These do not need regrouping.

88 − 44	47 − 36	79 − 53	76 − 24
53 − 23	49 − 36	49 − 27	49 − 15
39 − 23	79 − 11	77 − 66	96 − 25

Subtraction with Regrouping: Regroup a Ten

Subtract. Regroup first when the top digit is too small.

82 − 45	85 − 42	63 − 28	68 − 23
70 − 26	33 − 19	74 − 38	90 − 47
80 − 27	96 − 67	86 − 31	88 − 61

Subtraction with Regrouping: Regroup a Ten

Subtract. Regroup first when the top digit is too small.

63 − 28	68 − 23	90 − 47	33 − 19
82 − 45	85 − 42	88 − 61	70 − 26
74 − 38	86 − 31	80 − 27	96 − 67

Subtraction with Regrouping: Three-Digit

Subtract. Regroup first when the top digit is too small.

428 − 107	934 − 514	852 − 676
737 − 324	652 − 318	733 − 608
425 − 278	945 − 662	911 − 508

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Subtraction with Regrouping: Three-Digit

Subtract. Regroup first when the top digit is too small.

652 − 318	737 − 324	945 − 662
733 − 608	428 − 107	852 − 676
911 − 508	425 − 278	934 − 514

Subtraction with Regrouping: A Zero in the Tens

Regroup across the zero first.

702 − 438	503 − 279	502 − 196
703 − 246	701 − 369	403 − 158
702 − 345	806 − 389	203 − 129

Subtraction with Regrouping: A Zero in the Tens

Regroup across the zero first.

702 – 345	701 – 369	503 – 279
806 – 389	203 – 129	403 – 158
502 – 196	703 – 246	702 – 438



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Subtraction with Regrouping: Zeros in the Tens and Ones

Regroup across the zeros first.

500 − 181	400 − 153	500 − 246
400 − 115	900 − 114	700 − 315
600 − 132	300 − 127	600 − 519

Subtraction with Regrouping: Zeros in the Tens and Ones

Regroup across the zeros first.

300 − 127	600 − 519	700 − 315
400 − 153	900 − 114	500 − 246
600 − 132	500 − 181	400 − 115



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Subtraction with Regrouping: Answer Key, Pages 1 to 4

For the grown-up. Each red number sits where your child writes it, and a struck digit is one your child crosses out.

Page 1

47 − 36 = 11	49 − 15 = 34	88 − 44 = 44	76 − 24 = 52
39 − 23 = 16	79 − 11 = 68	96 − 25 = 71	49 − 36 = 13
77 − 66 = 11	79 − 53 = 26	53 − 23 = 30	49 − 27 = 22

Page 2

88 − 44 = 44	47 − 36 = 11	79 − 53 = 26	76 − 24 = 52
53 − 23 = 30	49 − 36 = 13	49 − 27 = 22	49 − 15 = 34
39 − 23 = 16	79 − 11 = 68	77 − 66 = 11	96 − 25 = 71

Page 3

7 12 ~~82~~ − 45 = 37	85 − 42 = 43	5 13 ~~63~~ − 28 = 35	68 − 23 = 45
6 10 ~~70~~ − 26 = 44	2 13 ~~33~~ − 19 = 14	6 14 ~~74~~ − 38 = 36	8 10 ~~90~~ − 47 = 43
7 10 ~~80~~ − 27 = 53	8 16 ~~96~~ − 67 = 29	86 − 31 = 55	88 − 61 = 27

Page 4

5 13 ~~63~~ − 28 = 35	68 − 23 = 45	8 10 ~~90~~ − 47 = 43	2 13 ~~33~~ − 19 = 14
7 12 ~~82~~ − 45 = 37	85 − 42 = 43	88 − 61 = 27	6 10 ~~70~~ − 26 = 44
6 14 ~~74~~ − 38 = 36	86 − 31 = 55	7 10 ~~80~~ − 27 = 53	8 16 ~~96~~ − 67 = 29

Subtraction with Regrouping: Answer Key, Pages 5 to 8

For the grown-up. Each red number sits where your child writes it, and a struck digit is one your child crosses out.

Page 5

428 − 107 = 321	934 − 514 = 420	7 14 12 / ~~8~~ ~~5~~ 2 − 676 = 176
737 − 324 = 413	4 12 / 6 ~~5~~ 2 − 318 = 334	2 13 / 7 ~~3~~ ~~3~~ − 608 = 125
3 11 15 / ~~4~~ ~~2~~ ~~5~~ − 278 = 147	8 14 / ~~9~~ ~~4~~ ~~5~~ − 662 = 283	0 11 / ~~9~~ ~~1~~ 1 − 508 = 403

Page 6

4 12 / 6 ~~5~~ 2 − 318 = 334	737 − 324 = 413	8 14 / ~~9~~ ~~4~~ 5 − 662 = 283
2 13 / 7 ~~3~~ ~~3~~ − 608 = 125	428 − 107 = 321	7 14 12 / ~~8~~ ~~5~~ 2 − 676 = 176
0 11 / ~~9~~ ~~1~~ 1 − 508 = 403	3 11 15 / ~~4~~ ~~2~~ ~~5~~ − 278 = 147	934 − 514 = 420

Page 7

9 / 6 10 12 / ~~7~~ ~~0~~ ~~2~~ − 438 = 264	9 / 4 10 13 / ~~5~~ ~~0~~ ~~3~~ − 279 = 224	9 / 4 10 12 / ~~5~~ ~~0~~ ~~2~~ − 196 = 306
9 / 6 10 13 / ~~7~~ ~~0~~ ~~3~~ − 246 = 457	9 / 6 10 11 / ~~7~~ ~~0~~ 1 − 369 = 332	9 / 3 10 13 / ~~4~~ ~~0~~ ~~3~~ − 158 = 245
9 / 6 10 12 / ~~7~~ ~~0~~ ~~2~~ − 345 = 357	9 / 7 10 16 / ~~8~~ ~~0~~ ~~6~~ − 389 = 417	9 / 1 10 13 / ~~2~~ ~~0~~ ~~3~~ − 129 = 74

Page 8

9 / 6 10 12 / ~~7~~ ~~0~~ ~~2~~ − 345 = 357	9 / 6 10 11 / ~~7~~ ~~0~~ 1 − 369 = 332	9 / 4 10 13 / ~~5~~ ~~0~~ ~~3~~ − 279 = 224
9 / 7 10 16 / ~~8~~ ~~0~~ ~~6~~ − 389 = 417	9 / 1 10 13 / ~~2~~ ~~0~~ ~~3~~ − 129 = 74	9 / 3 10 13 / ~~4~~ ~~0~~ ~~3~~ − 158 = 245
9 / 4 10 12 / ~~5~~ ~~0~~ ~~2~~ − 196 = 306	9 / 6 10 13 / ~~7~~ ~~0~~ ~~3~~ − 246 = 457	9 / 6 10 12 / ~~7~~ ~~0~~ ~~2~~ − 438 = 264

Subtraction with Regrouping: Answer Key, Pages 9 to 10

For the grown-up. Each red number sits where your child writes it, and a struck digit is one your child crosses out.

Page 9

9 4 10 10 ~~5~~~~0~~~~0~~ – 181 319	9 3 10 10 ~~4~~~~0~~~~0~~ – 153 247	9 4 10 10 ~~5~~~~0~~~~0~~ – 246 254
9 3 10 10 ~~4~~~~0~~~~0~~ – 115 285	9 8 10 10 ~~9~~~~0~~~~0~~ – 114 786	9 6 10 10 ~~7~~~~0~~~~0~~ – 315 385
9 5 10 10 ~~6~~~~0~~~~0~~ – 132 468	9 2 10 10 ~~3~~~~0~~~~0~~ – 127 173	9 5 10 10 ~~6~~~~0~~~~0~~ – 519 81

Page 10

9 2 10 10 ~~3~~~~0~~~~0~~ – 127 173	9 5 10 10 ~~6~~~~0~~~~0~~ – 519 81	9 6 10 10 ~~7~~~~0~~~~0~~ – 315 385
9 3 10 10 ~~4~~~~0~~~~0~~ – 153 247	9 8 10 10 ~~9~~~~0~~~~0~~ – 114 786	9 4 10 10 ~~5~~~~0~~~~0~~ – 246 254
9 5 10 10 ~~6~~~~0~~~~0~~ – 132 468	9 4 10 10 ~~5~~~~0~~~~0~~ – 181 319	9 3 10 10 ~~4~~~~0~~~~0~~ – 115 285

For Grown-Ups: How to Use These Worksheets

For second and third grade. Each activity has two pages, the same problems in a new order.

Why use it

Regrouping in subtraction is trading one ten for ten ones when there are not enough ones to take away. In 52 – 27 there are only 2 ones, so one of the 5 tens becomes 10 ones: 4 tens and 12 ones. Many parents learned it as borrowing; regrouping says what really happens, a trade (Common Core 2.NBT.B.7).

What it is good for

- A warm-up with no regrouping, then regrouping a ten.
- Three-digit numbers with one or two regroups.
- Regrouping across a zero, such as 403 – 158 and 300 – 127.

How to use it

1. Start on pages 1 and 2, which need no regrouping.
2. In each column, ask whether the top digit is big enough to take the bottom one away.
3. If not, cross out the next digit, write one less above it, and add 10 to the top digit.
4. Across a zero, the zero becomes 10 first, then 9 when it gives a ten away.
5. Check with the answer key. The red numbers and crossed digits are the marks your child makes.

> **Try saying:** “Can you take 7 from 2? No? Then trade one ten for ten ones.”

Tip: A common mistake is taking the smaller digit from the bigger in every column, so 52 – 27 becomes 35. Pages 3 and 4 put such pairs side by side.