

Name: ..... Date: .....



# Borrow and Subtract



$$\begin{array}{r} \boxed{1} \quad 307 \\ -239 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{2} \quad 312 \\ -196 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{3} \quad 808 \\ -479 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{4} \quad 711 \\ -678 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{5} \quad 501 \\ -499 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{6} \quad 812 \\ -653 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{7} \quad 924 \\ -755 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{8} \quad 415 \\ -167 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{9} \quad 632 \\ -298 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{10} \quad 244 \\ -185 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{11} \quad 255 \\ -167 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{12} \quad 544 \\ -256 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{13} \quad 847 \\ -199 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{14} \quad 386 \\ -297 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{15} \quad 701 \\ -598 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{16} \quad 212 \\ -167 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{17} \quad 665 \\ -477 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{18} \quad 273 \\ -185 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{19} \quad 411 \\ -236 \\ \hline \end{array}$$

$$\begin{array}{r} \boxed{20} \quad 545 \\ -279 \\ \hline \end{array}$$

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# Borrow and Subtract



## Answers

$$\begin{array}{r} \textcircled{1} \quad 307 \\ -239 \\ \hline 68 \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 312 \\ -196 \\ \hline 116 \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 808 \\ -479 \\ \hline 329 \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 711 \\ -678 \\ \hline 33 \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 501 \\ -499 \\ \hline 2 \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 812 \\ -653 \\ \hline 159 \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 924 \\ -755 \\ \hline 169 \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 415 \\ -167 \\ \hline 248 \end{array}$$

$$\begin{array}{r} \textcircled{9} \quad 632 \\ -298 \\ \hline 334 \end{array}$$

$$\begin{array}{r} \textcircled{10} \quad 244 \\ -185 \\ \hline 59 \end{array}$$

$$\begin{array}{r} \textcircled{11} \quad 255 \\ -167 \\ \hline 88 \end{array}$$

$$\begin{array}{r} \textcircled{12} \quad 544 \\ -256 \\ \hline 288 \end{array}$$

$$\begin{array}{r} \textcircled{13} \quad 847 \\ -199 \\ \hline 648 \end{array}$$

$$\begin{array}{r} \textcircled{14} \quad 386 \\ -297 \\ \hline 89 \end{array}$$

$$\begin{array}{r} \textcircled{15} \quad 701 \\ -598 \\ \hline 103 \end{array}$$

$$\begin{array}{r} \textcircled{16} \quad 212 \\ -167 \\ \hline 45 \end{array}$$

$$\begin{array}{r} \textcircled{17} \quad 665 \\ -477 \\ \hline 188 \end{array}$$

$$\begin{array}{r} \textcircled{18} \quad 273 \\ -185 \\ \hline 88 \end{array}$$

$$\begin{array}{r} \textcircled{19} \quad 411 \\ -236 \\ \hline 175 \end{array}$$

$$\begin{array}{r} \textcircled{20} \quad 545 \\ -279 \\ \hline 266 \end{array}$$