2nd Grade Math: Subtraction with Regrouping in Hundreds and Tens

What Does Subtraction with Regrouping Mean?

Subtraction with regrouping in hundreds and tens involves subtracting larger numbers where the digit being subtracted is greater than the digit in the same place value. This requires borrowing from the next place value.

Steps for Subtracting Two-Digit or Three-Digit Numbers with Regrouping

1. **Line Up the Numbers**: Write the numbers one above the other, aligning them by place value (hundreds, tens, and ones).
2. **Subtract the Ones Place**: Start by subtracting the digits in the ones place. If the top digit is smaller, you need to borrow.
3. **Subtract the Tens Place**: Move to the tens place. Again, if the top digit is smaller, borrow from the hundreds place.
4. **Regroup if Necessary**: Borrow 1 from the hundreds place, which makes the hundreds digit one less and adds 10 to the tens place.
5. **Write the Final Difference**: Combine the results to get the final answer.

Example 1: Subtracting with Regrouping in Hundreds and Tens

Problem: Subtract 205 - 138.

Step 1: Line up the numbers.

```diff
   205
-  138
```

Step 2: Subtract the ones place:

5 - 8 cannot be done without regrouping.

Step 3: Regroup:

- Borrow 1 from the tens place (0 becomes 10, and 2 becomes 1).

```diff
   1 10
-  1 3 8
```

Step 4: Subtract the ones place:

10 - 8 = 2.

Step 5: Subtract the tens place:

1 - 3 cannot be done without borrowing again, so borrow from the hundreds:

- The hundreds place (1 becomes 0), and the tens place (1 becomes 11).

```diff
   0 11
-  1 3 8
```

Now, subtract the tens place:

11 - 3 = 8.

Step 6: Subtract the hundreds place:

0 - 1 = -1, which is not needed because there's nothing left to subtract.

Final Sum: The difference is **67**.

Example 2: Subtracting with Regrouping in Hundreds and Tens

Problem: Subtract 412 - 289.

Step 1: Line up the numbers.

```diff
   412
-  289
```

Step 2: Subtract the ones place:

2 - 9 cannot be done without regrouping.

Step 3: Regroup:

- Borrow 1 from the tens place (1 becomes 0), and the ones place becomes 12.

```diff
   40 12
-   2  8 9
```

Step 4: Subtract the ones place:

12 - 9 = 3.

Step 5: Subtract the tens place:

0 - 8 cannot be done without borrowing, so borrow from the hundreds:

- The hundreds place (4 becomes 3), and the tens place (0 becomes 10).

```diff
   3 10
-   2 8 9
```

Now, subtract the tens place:

10 - 8 = 2.

Step 6: Subtract the hundreds place:

3 - 2 = 1.

Final Sum: The difference is **123**.

Practice Problems

1. Subtract the following numbers:
   - 326 - 147 = ___
   - 540 - 275 = ___
   - 812 - 469 = ___
2. Fill in the blanks:
   - 600 - ___ = 432
   - ___ - 250 = 150
3. Solve these subtraction problems with regrouping:
   - 501 - 234 = ___
   - 710 - 458 = ___

Conclusion

Subtraction with regrouping in hundreds and tens is an important skill that helps students solve larger subtraction problems. By practicing the steps and engaging in fun activities, students can build confidence and proficiency in subtracting numbers that require borrowing.