

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

### What Does Subtraction with Regrouping Mean?

**Subtraction with regrouping in hundreds, tens, and ones** involves subtracting numbers where the digit being subtracted is larger than the corresponding digit in the minuend (the number from which another number is to be subtracted). This requires borrowing from the next place value.

### Steps for Subtracting 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 from the tens place.
3. **Subtract the Tens Place:** Move to the tens place. Again, if the top digit is smaller, borrow from the hundreds place.
4. **Subtract the Hundreds Place:** Finally, subtract the hundreds place.
5. **Write the Final Difference:** Combine the results to get the final answer.

### Example 1: Subtracting with Regrouping in Hundreds, Tens, and Ones

**Problem:** Subtract  $305 - 178$ .

**Step 1:** Line up the numbers.

diff

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```
305
- 178
```


**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 the hundreds place remains 3.

diff

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```
2 10
- 1 7 8
```


Now, subtract the ones place:

$10 - 8 = 2$ .

**Step 4:** Subtract the tens place:

2 - 7 cannot be done without borrowing. So, borrow from the hundreds place (2 becomes 1), and the tens place becomes 12.

diff

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```
1 12
- 1 7 8
```

Now, subtract the tens place:

$12 - 7 = 5$ .

**Step 5:** Subtract the hundreds place:

$1 - 1 = 0$ .

**Final Sum:** The difference is 127.

## Example 2: Subtracting with Regrouping in Hundreds, Tens, and Ones

**Problem:** Subtract  $642 - 385$ .

**Step 1:** Line up the numbers.

```
diff                                                                    Copy code
642
- 385
```

**Step 2:** Subtract the ones place:

2 - 5 cannot be done without regrouping.

**Step 3:** Regroup:

- Borrow 1 from the tens place (4 becomes 3), and the ones place becomes 12.

```
diff                                                                    Copy code
63 12
- 385
```

Now, subtract the ones place:

12 - 5 = 7.

**Step 4:** Subtract the tens place:

3 - 8 cannot be done without borrowing, so borrow from the hundreds place (6 becomes 5), and the tens place becomes 13.

```
diff                                                                    Copy code
5 13
- 385
```

Now, subtract the tens place:

13 - 8 = 5.

**Step 5:** Subtract the hundreds place:

5 - 3 = 2.

**Final Sum:** The difference is **257**.

## Practice Problems

1. Subtract the following numbers:
  - $451 - 276 = \underline{\quad}$
  - $504 - 328 = \underline{\quad}$
  - $720 - 459 = \underline{\quad}$
2. Fill in the blanks:
  - $800 - \underline{\quad} = 635$
  - $\underline{\quad} - 142 = 256$
3. Solve these subtraction problems with regrouping:
  - $715 - 298 = \underline{\quad}$
  - $932 - 476 = \underline{\quad}$

## Conclusion

Subtraction with regrouping in hundreds, tens, and ones is a critical skill that helps students solve larger subtraction problems effectively. By practicing the steps and engaging in fun activities, students can build confidence and proficiency in subtracting three-digit numbers that require borrowing.