

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

What Does Subtraction with Regrouping Mean?

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

Steps for Subtracting Two-Digit Numbers with Regrouping

1. **Line Up the Numbers:** Write the numbers one above the other, aligning them by place value (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. **Regroup if Necessary:** Borrow 1 from the tens place, which makes the tens place one less and adds 10 to the ones place.
4. **Subtract the Tens Place:** After adjusting for regrouping, subtract the digits in the tens place.
5. **Write the Final Difference:** Combine the results to get the final answer.

Example 1: Subtracting Two-Digit Numbers with Regrouping

Problem: Subtract $42 - 19$.

Step 1: Line up the numbers.

```
diff                                                                    Copy code

  42
- 19
```

Step 2: Subtract the ones place:

2 - 9 cannot be done without regrouping. So, we need to borrow.

Step 3: Regroup:

- Borrow 1 from the tens place (4 becomes 3), and add 10 to the ones place (2 becomes 12).

```
diff                                                                    Copy code

  3 12
-  1 9
```

Step 4: Subtract the ones place:

12 - 9 = 3.

Step 5: Subtract the tens place:

3 - 1 = 2.

Final Sum: The difference is **23**.

Example 2: Subtracting Two-Digit Numbers with Regrouping

Problem: Subtract $63 - 27$.

Step 1: Line up the numbers.

```
diff                                                                    Copy code

  63
- 27
```

Step 2: Subtract the ones place:

$3 - 7$ cannot be done without regrouping.

Step 3: Regroup:

- Borrow 1 from the tens place (6 becomes 5), and add 10 to the ones place (3 becomes 13).

```
diff                                                                    Copy code

  5 13
-   27
```

Step 4: Subtract the ones place:

$13 - 7 = 6$.

Step 5: Subtract the tens place:

$5 - 2 = 3$.

Final Sum: The difference is **36**.



Practice Problems

1. Subtract the following two-digit numbers:
 - $54 - 29 = \underline{\quad}$
 - $82 - 45 = \underline{\quad}$
 - $71 - 38 = \underline{\quad}$
2. Fill in the blanks:
 - $63 - \underline{\quad} = 40$
 - $\underline{\quad} - 27 = 46$
3. Solve these subtraction problems with regrouping:
 - $45 - 27 = \underline{\quad}$
 - $76 - 48 = \underline{\quad}$

Conclusion

Subtraction with regrouping in tens and ones is an important skill that helps students tackle more complex subtraction problems. By practicing the steps and engaging in fun activities, students can build confidence and proficiency in subtracting two-digit numbers that require borrowing.