

Subtraction with Renaming (2nd Class)

Take the sum:

$53 - 29 =$

Step 1:

Write the sum vertically using T U headers as follows:

$$\begin{array}{r} \text{T U} \\ 53 \\ - 29 \\ \hline \\ \hline \end{array}$$

Step 2:

Underline the units at the top. Then 3 take away 9, I cannot do so I must rename my 5 tens 3 units as 4 tens 13 units as follows:

$$\begin{array}{r} \text{T U} \\ 5 \underline{3} \\ - 29 \\ \hline \\ \hline \end{array} \qquad \begin{array}{r} \text{T U} \\ 4 \quad 1 \\ \underline{5} \quad 3 \\ - 29 \\ \hline \\ \hline \end{array}$$

Step 3 :

$$\begin{array}{r} \text{T U} \\ 4 \quad 1 \\ \underline{5} \quad 3 \\ - 29 \\ \hline 24 \\ \hline \end{array}$$

13 units take away 9

4 tens take away 2