

Date: \_\_\_\_\_

## Using place value to subtract

Subtract numbers using partitioning



$$\begin{aligned} 86 - 23 &= 86 - 20 - 3 \\ &= 66 - 3 \\ &= 63 \end{aligned}$$



$36 - 12 =$

$72 - 45 =$

$65 - 43 =$

$54 - 38 =$

$49 - 27 =$

$93 - 64 =$



## Teacher's notes

The three questions on the left of the page do not require the children to cross a tens boundary. The three questions on the right of the page do involve crossing a tens boundary.