



Take your time with these subtraction calculations. Don't forget, when the top number is smaller than the bottom number, exchange one from the next column.

$$\begin{array}{r} 221 \\ - 102 \\ \hline \end{array}$$

$$\begin{array}{r} 726 \\ - 681 \\ \hline \end{array}$$

$$\begin{array}{r} 723 \\ - 405 \\ \hline \end{array}$$

$$\begin{array}{r} 412 \\ - 120 \\ \hline \end{array}$$

$$\begin{array}{r} 453 \\ - 182 \\ \hline \end{array}$$

$$\begin{array}{r} 345 \\ - 263 \\ \hline \end{array}$$

$$\begin{array}{r} 552 \\ - 423 \\ \hline \end{array}$$

$$\begin{array}{r} 627 \\ - 243 \\ \hline \end{array}$$

$$\begin{array}{r} 932 \\ - 140 \\ \hline \end{array}$$

$$\begin{array}{r} 925 \\ - 316 \\ \hline \end{array}$$

$$\begin{array}{r} 218 \\ - 121 \\ \hline \end{array}$$

$$\begin{array}{r} 841 \\ - 612 \\ \hline \end{array}$$

$$\begin{array}{r} 818 \\ - 171 \\ \hline \end{array}$$

$$\begin{array}{r} 245 \\ - 109 \\ \hline \end{array}$$

$$\begin{array}{r} 762 \\ - 404 \\ \hline \end{array}$$

