Survive Math Five
Addition and Subtraction

Part 2
Subtraction
Part 2

Subtraction
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Welcome to Addition and Subtraction—Part 2

Introduction
Before you begin this set of lessons in subtraction, your child is to be given a Pre-Test. It has been developed to test your child’s existing knowledge of subtraction skills and concepts and to give you an indication of the lesson where you should begin to work with your child.

What You Need
- Subtraction Pre-Test and Answer Key

Pre-Test
Take out the Subtraction Pre-Test. Make sure your child is equipped with a pencil, eraser, and a quiet place to work.

Explain to your child that he or she is to complete as many questions as possible, but is to stop when the questions become too difficult for him or her to solve.

Don’t help your child answer any of the questions. Your assistance will skew the test results, and give you an inaccurate picture of your child’s skill level.

Place the test in front of your child. Make sure he or she understands the directions. Ask your child to begin the test and to complete as much of it as possible. There is no time limit.

Mark the Pre-Test. The Answer Key is in the back of this book. The results will tell you where to begin your next lesson.
Pre-Test—
Basic Subtraction Facts to 18

Part A

Answer the following questions as quickly as possible. This is not a timed test.

1. 16 – 9 = 2. 13 – 7 = 3. 19 – 10 = 4. 13 – 4 = 5. 12 – 7 =
6. 16 – 7 = 7. 18 – 9 = 8. 12 – 6 = 9. 12 – 3 = 10. 15 – 7 =
16. 17 – 8 = 17. 11 – 5 = 18. 11 – 2 = 19. 12 – 5 = 20. 8 – 3 =
21. 14 – 9 = 22. 12 – 4 = 23. 15 – 9 = 24. 6 – 2 = 25. 15 – 10 =

Fact Families

Complete the fact families by writing the related subtraction facts.

Example:  8 + 3 = 11  11 – 3 = 8
            3 + 8 = 11  11 – 8 = 3

1. 5 + 4 = 9  2. 6 + 7 = 13
   4 + 5 = 9  7 + 6 = 13

3. 8 + 7 = 15  4. 9 + 7 = 16
   7 + 8 = 15  7 + 9 = 16

5. 8 + 5 = 13
   5 + 8 = 13
Mental Math

Use your knowledge of the basic facts to complete each set of equations.

1. $16 - 7 = 9$
   
   2. $14 - 9 = 5$
   
   26 – 7 =
   
   36 – 7 =
   
   46 – 7 =
   
   56 – 7 =

   54 – 9 =
   
   64 – 9 =
   
   74 – 9 =
   
   84 – 9 =

3. Find the difference by subtracting tens.

   Example: $259 - 129 = 130$

   25 tens – 12 tens = 13 tens

   a. $52 - 12 =$
   
   b. $137 - 107 =$
   
   c. $972 - 472 =$
   
   d. $374 - 204 =$
   
   e. $776 - 176 =$

   These skills are covered in Lessons 22, 23, and 24.
Part B—Subtracting 2- and 3-digit Numbers Without Regrouping.

Subtract the following equations

1. \[ \begin{array}{c}
89 \\
-46
\end{array} \]
2. \[ \begin{array}{c}
97 \\
-94
\end{array} \]
3. \[ \begin{array}{c}
98 \\
-48
\end{array} \]
4. \[ \begin{array}{c}
67 \\
-23
\end{array} \]
5. \[ \begin{array}{c}
99 \\
-21
\end{array} \]
6. \[ \begin{array}{c}
854 \\
-321
\end{array} \]
7. \[ \begin{array}{c}
783 \\
-652
\end{array} \]
8. \[ \begin{array}{c}
921 \\
-520
\end{array} \]
9. \[ \begin{array}{c}
783 \\
-521
\end{array} \]
10. \[ \begin{array}{c}
957 \\
-246
\end{array} \]

These skills are covered in Lesson 25.

Part C—Estimate to Subtract

1. Draw lines to match the number on the left to its rounded number on the right.

226 \[ \quad \quad \quad 300 \]
354 \[ \quad \quad \quad 900 \]
907 \[ \quad \quad \quad 700 \]
250 \[ \quad \quad \quad 1000 \]
976 \[ \quad \quad \quad 200 \]
736 \[ \quad \quad \quad 400 \]

2. Round to the nearest 10 and subtract.

a. \[ \begin{array}{c}
64 \\
-25
\end{array} \]
b. \[ \begin{array}{c}
131 \\
-26
\end{array} \]
c. \[ \begin{array}{c}
952 \\
-604
\end{array} \]
3. Round to the nearest 100 and subtract.

1. 598  
   \[ \underline{-277} \]

2. 1817  
   \[ \underline{-1151} \]

3. 2358  
   \[ \underline{-2119} \]

These skills are covered in Lesson 26.

**Part D—Subtraction With One Trade**

A. Find the difference.

1. 81  
   \[ \underline{-26} \]

2. 91  
   \[ \underline{-35} \]

3. 82  
   \[ \underline{-13} \]

4. 42  
   \[ \underline{-29} \]

5. 71  
   \[ \underline{-52} \]

6. 783  
   \[ \underline{-625} \]

7. 921  
   \[ \underline{-570} \]

8. 126  
   \[ \underline{-17} \]

9. 563  
   \[ \underline{-281} \]

10. 926  
    \[ \underline{-341} \]

B. Subtract. Check your answers with addition. Write the addition questions next to each subtraction question.

1. 475  
   \[ \underline{-64} \]

2. 968  
   \[ \underline{-249} \]

3. 480  
   \[ \underline{-140} \]

4. 3567  
   \[ \underline{-1549} \]

5. 63 547  
   \[ \underline{-40 440} \]

These skills are covered in Lessons 27, 28, 29, 31, and 32.
Part E—Subtraction With Two Trades

Find the difference. Show your trading.

1. 832
   \[ \begin{array}{c}
   \hline
   832 \\
   -467 \\
   \hline
   \end{array} \]

2. 830
   \[ \begin{array}{c}
   \hline
   830 \\
   -265 \\
   \hline
   \end{array} \]

3. 531
   \[ \begin{array}{c}
   \hline
   531 \\
   -346 \\
   \hline
   \end{array} \]

4. 640
   \[ \begin{array}{c}
   \hline
   640 \\
   -41 \\
   \hline
   \end{array} \]

5. 842
   \[ \begin{array}{c}
   \hline
   842 \\
   -56 \\
   \hline
   \end{array} \]

This skill is covered in Lessons 33 and 34.

Part F—Estimating Differences and Subtracting 4- to 6-Digit Numbers

A. Round numbers to the nearest 100 and subtract.

1. 3753 __________
   \[ \begin{array}{c}
   \hline
   3753 \\
   -1431 \\
   \hline
   \end{array} \]

2. 15 343 __________
   \[ \begin{array}{c}
   \hline
   15 343 \\
   -10 554 \\
   \hline
   \end{array} \]

3. 375 421 ______________
   \[ \begin{array}{c}
   \hline
   375 421 \\
   -164 820 \\
   \hline
   \end{array} \]

B. Round numbers to the nearest 1000 and subtract.

1. 5426 __________
   \[ \begin{array}{c}
   \hline
   5426 \\
   -1760 \\
   \hline
   \end{array} \]

2. 23 410 __________
   \[ \begin{array}{c}
   \hline
   23 410 \\
   -14 768 \\
   \hline
   \end{array} \]

3. 598 320 ______________
   \[ \begin{array}{c}
   \hline
   598 320 \\
   -76 780 \\
   \hline
   \end{array} \]

This skill is covered in Lesson 35.
Part G—Subtracting with Three Trades and Across Zeros

Find the difference.

1.  8243  2.   $73.46  3.   17 327  4.   $100.00  5.   43 346
   –685  –19.99  –9 546  –41.50  –18 595

These skills are covered in Lessons 36, 37, and 38.
Lesson 22
Separating and Comparing Numbers

What You Need
- Practice sheet
- Teaching Aids
  Subtraction flashcards
  Counters
  Materials to make the games suggested
  at the end of this lesson

If your child has automatic accurate recall of the basic subtraction facts, you may wish to move on to today’s lesson. If not, spend some time reviewing the basic subtraction facts with your child. Use the flashcards. You can flash the cards for your child to answer, or your child can flash the cards for him or herself and call out the answer. You will also find game suggestions at the end of this lesson.

Exploring the Topic
Subtraction is the operation used to find the result of taking away something from a group, or finding out how many more are in one group than another. Subtraction is the opposite of addition. A minus sign (−) is used in subtraction.

Parent Script:
You use subtraction to take away something from a group or to find out how many more are in one group than another. What is left after subtracting one number from another is called the difference (the answer).
Read this word problem to me.

Alex took 12 doughnuts to her friend’s party. She and her friends ate 9 doughnuts. How many doughnuts were left

How do you find the answer?

What words are clues that tell you to subtract? (How many were left?)
In this problem you are taking away something from a group.

You use subtraction to take away something from a group, or to find out how many more are in one group than another. What is left after subtracting one number from another is called the **difference** (the answer).

Read this word problem to me.

*Alex took 12 doughnuts to her friend’s party. She and her friends ate 9 doughnuts. How many doughnuts were left?*

How do you find the answer?

What words are clues that tell you to subtract? *(How many were left?)*

In this problem you are taking away something from a group.

Now read this word problem.

*Mark saw a bowl of fruit sitting on the table. There were 5 pears and 12 peaches. How many more peaches than pears were there?*

Do you add or subtract?

What are the clue words? *(How many more.)*

When you compare two groups you use subtraction to find the answer.

Subtraction equations can be written in two different ways.

\[
12 \quad \text{or} \quad 12 - 5 = \\
-5
\]

Have give your child read the following subtraction questions and answer each one orally. He or she may need to use counters or some other strategy to answer if he or she does not have recall of all the basic facts.
If your child does not have automatic accurate recall of the basic facts he or she will need to do extra practice. You will see game suggestions below that will make the practice more enjoyable.

Move on to the next section when your child is ready to work independently.

**It’s Your Turn**

Have your child look at this section on the Lesson 22 Practice Sheet. Make sure your child understands the activity directions. Now ask your child to complete the section independently.

When your child has completed this section, mark his or her work. The Answer Key is at the back of this book. Help your child do any needed corrections.

\[
\begin{align*}
9 - 5 &= \\
12 - 5 &= \\
14 - 5 &= \\
7 - 3 &= \\
18 - 9 &= \\
11 - 3 &= \\
8 - 8 &= \\
15 - 7 &= \\
5 - 3 &= 
\end{align*}
\]
Lesson 23
Counting Back and Fact Families

What You Need
- Practice sheets
- Teaching Aids
  - Subtraction flashcards
  - Counters
  - Metric ruler

Warm-Up
Use the subtraction flashcards to review the basic facts. Help your child work to develop automatic recall. Make up your own drill or use the game ideas from the previous lesson.

Now ask your child to take out the Lesson 23 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure he or she understands what is required to complete the activity.

When your child has finished, correct it with him or her. You will find the answers in the Answer Key at the back of the book.

Exploring the Topic
In an earlier lesson your child learned and/or reviewed counting back. Today’s lesson begins by teaching your child how to count back to solve subtraction questions.

**Parent Script:**
If you can subtract quickly, it is much easier to complete easier subtraction activities. This is a good strategy to use until you know all the subtraction basic facts.

When you subtract, you are usually taking something away from a group. You can count back to find the answer.

Count back from twenty for me. Good.
Take out fifteen counters and give them to your child. Tell your child to drop one and ask him or her how many are left.

Now ask your child if he or she had to count the objects to know the answer.

Have your child continue to drop counters and tell you how many are left each time.

Ask your child to use the counters to answer the following questions.

14 - 9 = 11 - 8 = 13 - 6 =  

Parent Script:
You don’t always need to have counters in order to count back. You can use a number line. A number line can look like this. You count back along the line to subtract.

Find the answer to this question by using this number line.  
9 - 4 =

Put your finger on the 9 and count back four numbers. What is the answer? Correct, it’s 5.

The problem with this kind of number line is that you can’t carry it around with you. Can you think of a number line that you use to draw straight lines? Yes, your ruler.

Take out your ruler. Put it down so you can read the numbers from 0 to 30. Find the answer to these questions by counting back on your ruler.

18 - 7 = 12 - 5 = 8 - 5 = 13 - 4 =
If your child has no difficulty using this strategy, move on to the rest of the lesson. If your child has difficulty using the ruler as a number line, give him or her more practice. Work with your child until he or she can use this strategy.

**Parent Script:**
You already know that adding and subtracting are related. If you know that $6 + 6 = 12$, you know that $12 – 6 = 6$. Groups of facts that are related are called **fact families** or **number families**.

This is an example of a fact family.

\[
\begin{align*}
7 + 8 &= 15 \\
8 + 7 &= 15 \\
15 – 7 &= 8 \\
15 – 8 &= 7
\end{align*}
\]

What can you tell me about this fact family? *(Expect answers such as: the same three numbers are used in each equation, you can change the position of the addends but the answer (sum) is the same, when you take away one addend from the total, the other is left (the answer or difference.)*

Solve these questions. You can use counters or a number line if you necessary.

\[
\begin{align*}
9 + 6 &= \\
15 – 6 &= \\
6 + 9 &= \\
15 – 9 &=
\end{align*}
\]

What can you tell me about this group of facts? *(answer should be similar to previous example)*
Make sure your child understands the following:

Two parts or groups make a total (sum) when you add.
   For example: $3 + 8 = 11$

The total (sum) doesn’t change when you move the two parts around.
   For example: $8 + 3 = 11$

When you subtract, the total comes first and you take away a group or part from the total.
   For example: $11 – 8 = 3$  or  $11 – 3 = 8$

Use your knowledge of the addition facts to help you solve subtraction questions.

**It’s Your Turn**
Have your child look at this section on the Lesson 23 Practice Sheet. To make sure your child understands the activity directions help him or her to complete the first question. Now ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. The Answer Key is at the back of this book. Help your child to do any needed corrections.

**Challenge Yourself**
Ask your child to finish the lesson by completing the Challenge Yourself activity. You will find the answers in the Answer Key.
Lesson 24
Mental Math for Subtraction

What You Need
- Practice sheets
- Teaching Aids
  Subtraction Flashcards

Warm-Up
Begin with a flashcard drill or a game. Ask your child to take out the Lesson 24 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure he or she understands what is required to complete the activity. This is a two minute timed exercise.

When your child has completed the activity, correct it with him or her using the Answer Key.

Exploring the Topic
Knowing the basic subtraction facts will help your child become better at subtracting larger numbers. These facts are used often so he or she should be able to recall them with speed and accuracy.

Parent Script:
Today I’m going to show you an easy way to subtract bigger numbers. If you know 8 – 5 = 3, this will help you with:

- 18 – 5 = 13
- 28 – 5 = 23
- 38 – 5 = 33
- 48 – 5 = 43

If you know 12 – 7 = 5 then:

- 22 – 7 = 15
- 32 – 7 = 25
- 42 – 7 = 35
Finish the last two equations by following the pattern.

\[
\begin{align*}
52 - 7 &= \_\_ \\
62 - 7 &= \_\_ \\
\end{align*}
\]

What was the pattern? *(Each time you lose 1 ten and the 5 becomes the ones digit.)*

Here’s the pattern again. Lose a 10 with each question and the ones digit becomes a 7.

\[
\begin{align*}
16 - 9 &= 7 \\
so \quad 26 - 9 &= 17 \\
36 - 9 &= 27 \\
\end{align*}
\]

Can you see the pattern? Finish answering the remaining equations.

\[
\begin{align*}
46 - 9 &= \_\_ \\
56 - 9 &= \_\_ \\
66 - 9 &= \_\_ \\
\end{align*}
\]

Numbers that have the same ending are easier to solve mentally.

Look at these:

<table>
<thead>
<tr>
<th>Think</th>
<th>Write</th>
</tr>
</thead>
</table>
| 7 tens – 2 tens = 5 tens | \[
\begin{align*}
74 - 24 &= 50 \\
\end{align*}
\] |
| 17 tens – 3 tens = 14 tens | \[
\begin{align*}
174 - 34 &= 140 \\
\end{align*}
\] |
| 33 tens – 22 tens = 11 tens | \[
\begin{align*}
338 - 228 &= 110 \\
\end{align*}
\] |
When your child can see the patterns in each of the examples, he or she is ready to try an independent activity.

**It’s Your Turn**
Have your child look at this section on the Lesson 24 Practice Sheet. To make sure your child understands the activity directions help him or her to get started. Now ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. The Answer Key is at the back of the book. Help your child to do any needed corrections.

**Challenge Yourself**
Ask your child to finish the lesson by completing this activity. You will find the answers in the Answer Key.
Lesson 25
Subtracting 2- and 3-Digit Numbers
Without Regrouping

What You Need
- Practice sheets
- Teaching Aids
  - Subtraction flashcards
  - Triangle flashcards
  - Ruler
  - Place value mat
  - Base 10 blocks

Warm-Up
Before introducing the lesson topic, spend a few minutes working with your child on the basic facts. Use a flashcard drill or the triangle flashcards (games in Lesson 22).

Ask your child to take out the Lesson 25 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure he or she understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her.

Exploring the Topic
What your child knows about adding large numbers can also help him or her subtract.
**Parent Script:**
When you solve subtraction equations that have two or more digits, first you subtract the ones, and then you subtract the tens followed by the hundreds.

Answer these subtraction questions. Remember you subtract the ones first.

\[
\begin{array}{cccc}
67 & 29 & 74 & 58 \\
-34 & -19 & -41 & -44 \\
\end{array}
\]

Now take out your base 10 blocks and place value mat. Using them will help you better understand subtraction.

Use the base 10 blocks to make 857 on your place value mat. It should look like this.

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image" alt="Blocks" /></td>
<td><img src="image" alt="Blocks" /></td>
<td><img src="image" alt="Blocks" /></td>
</tr>
</tbody>
</table>

Take away 544.
Circle the blocks that are to be subtracted. How many do you have left?
When you take away 544, you have 3 hundreds, 1 ten and 3 ones left.

Try this equation.

\[
568 - 362 =
\]

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image" alt="Blocks" /></td>
<td><img src="image" alt="Blocks" /></td>
<td><img src="image" alt="Blocks" /></td>
</tr>
</tbody>
</table>
Again circle the blocks that are to be subtracted.

Did you notice that all the tens have been taken away? When you have 0 tens, you need to write a 0 in the tens place. It acts as a place-holder to show that there are 0 tens.

The answer to the subtraction equation is written as **206**.

It's Your Turn

Have your child look at this section on the Lesson 25 Practice Sheet. He or she will need the place value mat and base 10 blocks for the first set of questions. To make sure your child understands each set of activity directions help him or her to complete the first question in each of the sets. Then ask your child to complete the rest of the work independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

Challenge Yourself

Ask your child to finish the lesson by completing this activity. You will find the answers in the Answer Key.
Lesson 26
Estimating to Subtract

In this lesson, your child will learn how to use estimation to help solve subtraction problems.

What You Need
- Practice sheets
- Teaching Aids
  - Subtraction flashcards
  - Ruler
  - Calculator

Warm-Up
If your child does not yet have automatic recall, spend a few minutes working on the basic facts for subtraction. Ask your child to take out the Lesson 26 Practice Sheet and complete the Warm-up activity. Read the directions with your child and complete one or two questions with him or her. This will ensure he or she understands what is required to complete the activity. Your child may use counters or a number line if she or does not yet have automatic recall of basic facts.

When your child has completed the activity, correct it with him or her.

Exploring the Topic
Guessing or estimating is an important math skill. It is something that adults use frequently in their daily lives.

Parent Script:
Good estimation skills are important in your everyday life. Often you want to know things such as about how many, approximately how far, and close to what.

Estimating, or making careful guesses, is also important when you are working on subtraction questions such as 71 – 32. You can estimate the difference 70 – 30 = 40 quickly in your head.
The exact answer is 39 so your estimate tells you that you must have a fairly reasonable answer.

Two things that help to make you a good estimator are:

- you know your basic facts.
- you can round numbers to the nearest 10 and 100.

  Remember numbers ending in 0, 1, 2, 3, 4 round down.
  Numbers ending in 5, 6, 7, 8, and 9 round up.

Show me how you can round each of these numbers to the nearest 10. Then estimate the answer.

\[
\begin{align*}
238 & \quad -173
\end{align*}
\]

If your child has forgotten how to round, help him or her round 238 to 240 and 133 to 130. Discuss why one number is rounded up and one is rounded down. *(the difference is 110)*

<table>
<thead>
<tr>
<th>Parent Script:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Now round these numbers to the nearest ten and estimate the answers. Do the work right beside each question.</td>
</tr>
</tbody>
</table>
| \[
\begin{align*}
581 & \quad -54 & \quad 676 & \quad -327
\end{align*}
\] |
| *(The estimated answers you are looking for:)* |
| \[
\begin{align*}
580 & \quad -50 & \quad 680 & \quad -330 \\
530 & \quad \quad & \quad 350
\end{align*}
\] |

Well done, now you are ready to round to the nearest hundred.

When you round to the nearest 100, remember that all numbers from 0 to 49 round down and all number ending in 50 to 99 round up. Look at these examples:

- 907 rounds down to 900
- 577 rounds up to 600
Round each number to the nearest hundred and estimate the answer. Show your work beside each subtraction problem.

\[
\begin{array}{c c c c}
321 & - & 95 & 634 & - & 387 \\
\hline
\end{array}
\]

(Your child should show correct rounding and the estimated answers of 200 and 200.)

If your child can round to the nearest ten and hundred, he or she is ready to move to the next section of the lesson.

**It’s Your Turn**

Have your child look at this section on the Lesson 26 Practice Sheet. To make sure your child understands the activity directions help him or her to complete the first question. Now ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

**Challenge Yourself**

Your child has learned a number of strategies that help when he or she is solving subtraction problems. The strategy taught in this section can be done with a calculator. Ask your child to finish the lesson by completing the Challenge Yourself activity. You will find the answers in the Answer Key.
Lesson 27
Subtracting 2-Digit Numbers with Regrouping

In this and future lessons your child will learn and/or review how to subtract using regrouping or trading. Make sure that he or she now has automatic response of the subtraction basic facts.

What You Need
- Practice sheets
- Teaching Aids
  - Place value mat
  - Base 10 blocks
- Computer

Warm-Up
Before introducing the lesson topic, ask your child to take out the Lesson 27 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure he or she understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of the book.

Exploring the Topic
Your child has already been introduced to the concept of regrouping, but many children have a poor understanding of the process when it relates to subtraction. By using the base 10 materials to begin subtraction, your child should develop a good understanding of the process.
Parent Script:
When you subtract large numbers, regrouping or trading the
tens and ones can make it easier for you to find the answer.

Take out your base 10 blocks and place value mat. Now
listen to this problem as I read it to you.

Mrs. Black rides an exercise bike for 45 minutes each day.
Today she has been riding for 28 minutes. How much
longer does she have to ride?

You know that you have to subtract to find out how much
longer she needs to ride. Your equation looks like this.

\[
\begin{align*}
45 \\
-28 \\
\end{align*}
\]

Look at the numbers in the ones place. You can see that you
can’t subtract 8 from 5. Let’s use the base 10 blocks to help.

Put 45 blocks on the place value mat. (4 tens and
5 ones)

Good, now your mat looks like this.

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><img src="image" alt="Base 10 Blocks" /></td>
</tr>
</tbody>
</table>

Because you can’t take away 8 from 5, you need to trade 1
ten for 10 ones.
Do you still have 45 blocks? (If your child isn’t sure ask him or her to count them.)

Now you can take 28 away very easily. Use your blocks to do that.

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3</td>
<td>7</td>
</tr>
</tbody>
</table>

How many blocks do you have left?

What number do you need to answer? Mrs. Black has to ride her bike for _____ minutes longer. (17 minutes)

Good work, let’s try some more subtraction problems.
Have your child follow the same steps on the place value mat to solve the following:

\[
\begin{array}{cccc}
51 & 65 & 37 & 50 \\
-29 & -17 & -8 & -37 \\
\end{array}
\]

If your child can solve each of the problems by trading 1 ten for 10 ones and then subtracting, ask him or her to solve some problems independently.

**It’s Your Turn**

Have your child look at this section on the Lesson 27 Practice Sheet. Make sure your child uses the base 10 blocks and place value mat to solve the subtraction problems. Help him or her to complete the first question. Now ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

**Challenge Yourself**

Give your child some computer time on one or more of the subtraction Web sites listed in Part 1.
Lesson 28
Subtraction to 100 with Regrouping

Today’s lesson moves from the base 10 blocks to pictures of tens and one charts, used as a tool when subtracting with regrouping. If your child experiences any difficulties, he or she may return to the use of base 10 blocks.

What You Need
- Practice sheets
- Teaching Aids
  - Place value mat
  - Base 10 blocks

Warm-Up
Before introducing the lesson topic, ask your child to take out the Lesson 28 Practice Sheet and complete the Warm-up activity. This is a timed exercise. Read the directions with your child to ensure he or she understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. Discuss your child’s ability to work on basic fact questions more quickly and accurately. Answers are in the Answer Key at the back of this book.

Exploring the Topic

Parent Script:
We’re going to work on more subtraction questions where you have to trade tens and ones, but this time you will use printed charts to help you the answers.

On this kind of chart you are going to show your trade using a pencil instead of base 10 blocks. Here is an example that shows you how to do this.
Sometimes this is called borrowing a ten. Now it’s your turn to answer these questions. Will you have to trade in all of them?

<table>
<thead>
<tr>
<th>T</th>
<th>O</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>(-2)</td>
<td>3</td>
</tr>
</tbody>
</table>

\[4 - 2 = 2\]

<table>
<thead>
<tr>
<th>T</th>
<th>O</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>(-2)</td>
<td>7</td>
</tr>
</tbody>
</table>

\[13 - 8 = 5\]

If your child is able to regroup and subtract without help from you, he or she is ready to work independently. If your child continues to have difficulty with the concept of regrouping, use the base 10 blocks and place value mat to work on a new set of subtraction questions. The questions should use two digit numbers only. (Example: \(42 - 28 = \))
When your child is ready, have him or her solve two digit subtraction questions using a pencil and tens/ones charts. When your child can show that he or she understands regrouping at this level, he or she is ready to complete the independent activity.

**It’s Your Turn**
Have your child look at this section on the Lesson 28 Practice Sheet. Make sure your child understands the activity directions before he or she completes this section independently. When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

**Challenge Yourself**
Ask your child to finish the lesson by completing this activity. You will find the answers in the Answer Key.
Lesson 29
Checking Your Work

What You Need
• Practice sheets
• Teaching Aids
  Subtraction flashcards
  Calculator

Warm-Up
Spend a few minutes playing a subtraction game or flash the subtraction basic facts flashcards with your child. Your child should now be able to recall the basic facts with speed and accuracy.

Ask your child to take out the Lesson 29 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure he or she understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

Exploring the Topic

Parent Script:
You have already learned one way to check your answers. Today, you are going to learn other ways to make sure you have the correct answers to addition and subtraction questions.
1. Using a Calculator

**Parent Script:**
Take out your calculator. When you use a calculator to check your work, you must push each key carefully. If you hit the wrong key, you will end up with an incorrect answer.

When you **add** you push the plus (+) key after you enter each number. Then you push the equal key (=) key to get the total.

Use your calculator to check these answers. Write the correct answer under the sums that are incorrect.

\[
\begin{array}{cccc}
43 & 369 & 4600 & 46934 \\
7 & + & 558 & + & 5091 & + & 5352 \\
58 & + & 917 & + & 9691 & = & 52285 \\
\hline
+ & 12 & 911 & 9 & 101 & 110 & \\
\end{array}
\]

Good work!

When you **subtract** you push the minus (−) key after you enter the first number. After you enter the second number, you push the equal key (=) key to find the difference.

Use your calculator to check these answers. Write the correct answer under the differences that are incorrect.

\[
\begin{array}{cccc}
56 & 93 & 367 & 5674 & 46934 \\
-34 & - & 81 & - & 214 & - & 344 & - & 15501 \\
22 & 2 & 153 & 5430 & 60501 & \\
\end{array}
\]
2. Using the Opposite Operation

**Parent Script:**
You know that addition and subtraction facts are grouped in fact families. You can use the opposite operation to check your answers.

How could you find out if $7 + 8 = 15$ is correct? Yes, you could subtract. Subtract to check this answer. 

$(15 - 8 = 7 \text{ or } 15 - 7 = 8)$

This also works for subtraction. To find out if $17 - 9 = 8$ is correct, you add $8 + 9$. If the answer is the same as the first number in the subtraction question, it is correct. You can also check your answers when you are using larger numbers.

For example:

```
     46
+  39  (addend)
```

```
=  85  (sum or total)
```

- Write the total $85$
- Subtract the addend $-39$
- This number is the same as the first number in the original question.

Now you know the total—$85$—is the correct answer.

To check subtraction questions, you add the last two numbers of the equation.

For example:

```
   87
-  38
```

```
  49
```

You add

```
   49
+  38
```

```
  87
```

The answer to the subtraction question is correct.
3. Estimation

**Parent Script:**
The third way to check your work is to estimate. When you estimate, you decide if the answer makes sense or not.

For example:

<table>
<thead>
<tr>
<th>54</th>
<th>Round down to 50</th>
</tr>
</thead>
<tbody>
<tr>
<td>+38</td>
<td>Round up to +40</td>
</tr>
<tr>
<td>92</td>
<td>Add 90</td>
</tr>
</tbody>
</table>

The estimate is close so the answer is probably correct.

If your answer is not close, you need to check your work with a calculator or by using the opposite operation.

Now it’s time for you to practice each of the ways you’ve learned to check answers.

**It’s Your Turn**
Have your child look at this section on the Lesson 29 Practice Sheet. To make sure your child understands what he or she is being asked to do. Now ask your child to complete this section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

**Challenge Yourself**
Ask your child to finish the lesson by completing this activity. You will find the answers in the Answer Key.
Lesson 30
Review Lesson

What You Need

• Practice sheets

In this lesson your child will complete a set of review questions. There are no Warm-Up, Exploring the Topic, or Challenge Yourself activities.

Before your child begins work on the review questions, make sure he or she understands the subtraction skills and concepts taught in the previous lessons. If you know your child has difficulty with any skill or concept, go back and work on it. Do not give your child the set of review questions until you are confident he or she can complete it successfully.

It’s Your Turn

Take out today’s Lesson 30 Practice Sheet, a pencil, and an eraser. Give your child a few minutes to look over the review questions. To make sure he or she understands the activity directions for each set of questions, read the directions and work through each sample question with him or her.

The review test is to be completed independently, but your child can take as much time as he or she needs to complete the work. If your child has difficulty answering a question, encourage him or her to move on to the next one. When your child has completed the review, ask him or her to check the answers for any obvious errors and to make the corrections.

Mark the review with your child. The answers can be found in the Answer Key. As you mark your child’s work, you may notice a weak skill or concept that needs more practice. Work with your child on the skill/concept before moving on to the next subtraction lesson.
Lesson 31
Subtracting 3-Digit Numbers With One Trade

All trading or regrouping with subtraction follows the same pattern. Be sure that your child clearly understands how trading works with subtraction.

What You Need

• Practice sheets
• Teaching Aids
  Place value mat
  Base 10 blocks

Warm-Up

Before introducing the lesson topic, ask your child to take out the Lesson 31 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure he or she understands what is required to complete the activity. The first question has been completed as an example.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

Exploring the Topic

Have your child use the place value mat and base 10 blocks to solve some of today’s subtraction problems.
Parent Script:
Today you are going to work on some subtraction problems that have three digits.

Here’s the first problem. 451

- 137

Show 451 on your place value mat.

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>■</td>
<td>■</td>
<td>■</td>
</tr>
<tr>
<td>■</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Try to take away 137. Can you do it?

What do you need to do to subtract the 7 ones? (trade a ten for 10 ones and add them to the ones)

Now you have 4 hundreds, 4 tens, and 11 ones.

Take away 137. What do you have left? (314)

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>■ ■ ■ ■ ■ ■ ■ ■</td>
<td></td>
<td>■ ■ ■ ■ ■ ■ ■</td>
</tr>
<tr>
<td>■ ■ ■ ■ ■ ■ ■ ■</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Now use your base 10 blocks to solve these subtraction problems.

\[
\begin{array}{c}
856 \\
\underline{-529} \\
472 \\
\underline{-426} \\
348 \\
\end{array}
\]

Sometimes you need to trade the hundreds and the tens to subtract.

Try this subtraction problem.

\[
\begin{array}{c}
938 \\
\underline{-654} \\
284 \\
\end{array}
\]

Use your base 10 blocks to show 938 on your place value mat.

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image1" alt="Hundreds Blocks" /></td>
<td><img src="image2" alt="Tens Blocks" /></td>
<td><img src="image3" alt="Ones Blocks" /></td>
</tr>
</tbody>
</table>

Can you take away 654 without making a trade?

You don’t have enough tens. You have to trade one of the hundreds for 10 tens.

Now what do you have? (8 hundreds, 13 tens, and 8 ones)

Take away 654. What is the difference? (284)
Use your base 10 blocks to solve these subtraction questions.

\[
\begin{array}{c}
618 \\
-346 \\
\hline
-272
\end{array}
\quad
\begin{array}{c}
427 \\
-360 \\
\hline
-67
\end{array}
\]

Well done. Put the place value mat and blocks to one side and solve these questions using the HTO charts beside them.

\[
\begin{array}{c}
573 \\
-265 \\
\hline
-308
\end{array}
\]

Write the question on the chart. Look at the numbers in the ones column. You can see that you can’t take 5 from 3. You will need to trade a ten for 10 ones.

When you take a ten, draw a line through the 7 and above it write a small 6 to show you now have 6 tens.

To show that you have added the 10 to the 3, put a 1 for 1 ten in front of the 3. Now you have 13 ones. You are ready to subtract.
Write this question on the chart.

<table>
<thead>
<tr>
<th>846</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>− 394</td>
<td>H</td>
<td>T</td>
</tr>
</tbody>
</table>

Look in the ones column first. You can take 4 away from 6 so you don’t need to trade. Now look at the tens column. You can’t take 90 away from 40 so you will need to trade a hundred for 10 tens,

Show you have traded a hundred by putting a 1 for 100 in front of the 4. Now you have 14 tens. To show you have traded a hundred, draw a line through the 8 and write a small 7 above it.

Now find the difference. Good work.

If your child is not sure of the process, pose a few more subtraction problems and walk him or her through each step of trading. Use either the place value mat and base 10 blocks or HTO charts.

If your child understands the trading process, he or she is ready to work independently on some subtraction problems.
It’s Your Turn
Have your child look at this section on the Lesson 31 Practice Sheet. To make sure your child understands the activity directions. He or she will use HTO charts to solve the subtraction questions. Ask your child to complete the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

Challenge Yourself
Ask your child to finish the lesson by completing this activity. You will find the answers in the Answer Key.
Lesson 32
Another Look at Subtraction with One Trade

All trading with subtraction follows the same pattern. Don’t go on until your child understands clearly how trading works with subtraction.

What You Need
- Practice sheets
- Teaching Aids
  - Subtraction flashcards
  - Triangle cards

Warm-Up
Begin today’s lesson with a flashcard drill or have your child work with the triangle cards. Ask your child to take out the Lesson 32 Practice Sheet and complete the Warm-up activity. Today’s activity is a continuation of last day’s. Read the directions with your child to ensure he or she understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

Exploring the Topic
In this lesson your child moves beyond “hands on” and pictorial representation when solving subtraction problems with regrouping (trading). If at any time your child has difficulty with regrouping go back to the use of the place value mat and base 10 blocks.
Parent Script:
Look at this subtraction problem.

\[
\begin{array}{c}
345 \\
-228 \\
\hline
117
\end{array}
\]

You can’t subtract 8 from 5 so you need to trade 1 ten from 345 for 10 ones.

The 5 ones + 10 more ones equals 15 ones. Look at these illustrations.

Read through and discuss the steps for trading that follow. Draw your child’s attention to the way the new tens and ones are written above the original number.

Written

\[
345 ightarrow 3\ 4\ 5\ -
\]

3 hundreds + 3 tens + 15 ones

Subtract:

\[
\begin{array}{c}
345 \\
-228 \\
\hline
117
\end{array}
\]

Step 1: Trade

\[
\begin{array}{c}
3\ 4\ 5\ -
\\
-2\ 2\ 8
\hline
7
\end{array}
\]

Step 2: Subtract the Ones

\[
\begin{array}{c}
15 - 8 = 7
\hline
7
\end{array}
\]

Step 3: Subtract the Tens

\[
\begin{array}{c}
3 - 2 = 1\ \text{ten}
\hline
1\ 7
\end{array}
\]

Step 4: Subtract the Hundreds

\[
\begin{array}{c}
3 - 2 = 1\ \text{hundred}
\hline
1\ 1\ 7
\end{array}
\]
Now ask your child to look at another example.

\[ \begin{array}{r}
\text{Subtract} & 76 \\
- 49 & 6 16 \text{ Step 1: Trade} \\
\end{array} \]

Ask your child to notice that all of the next numbers have 1 ten traded for 10 ones.

\[ \begin{array}{cccc}
0 & 18 & 6 & 12 \\
3 & 1 & 8 & 7 & 2 & 6 & 6 & 5
\end{array} \]

**Parent Script:**
You always have to look and see if you need to trade. You do not always have to trade.

\[ \begin{array}{r}
8 & 4 & 8 \\
- 6 & 2 & 5 & \text{ No trade needed.}
\end{array} \]

\[ \begin{array}{r}
6 & 2 & 5 \\
- 4 & 1 & 8 & \text{ Trade needed. You need to trade 1 ten so that you will have 15 ones. Then you can subtract the 8.}
\end{array} \]

Sometimes you need to trade 1 hundred for 10 tens.

\[ \begin{array}{r}
\text{Subtract} & 8 & 2 & 6 \\
- 5 & 7 & 4
\end{array} \]

**Step 1:** Trade 1 hundreds for 10 tens.

\[ \begin{array}{r}
7 & 1 & 2 \\
8 & 2 & 6
\end{array} \]

\[ \begin{array}{r}
- 5 & 7 & 4 \text{ Step 2: Subtract.}
\end{array} \]

\[ \begin{array}{r}
7 & 1 & 2 \\
8 & 2 & 6
\end{array} \]

\[ \begin{array}{r}
- 5 & 7 & 4
\end{array} \]

\[ \begin{array}{r}
2 & 5 & 2
\end{array} \]
Step 3: Check.

\[
\begin{array}{c}
712 \\
+574 \\
\hline
826 \\
\end{array}
\]

Look at two more examples.

\[
\begin{array}{c}
312 \\
+518 \\
\hline
830 \\
\end{array}
\]

Ask your child to trade 1 ten for 10 ones and write each number. His or her work should look like the following example.

\[
264 \text{ becomes } 264
\]

Now ask your child to solve these subtraction problems. Make sure he or she shows the trades.

\[
\begin{array}{c}
63 \\
-38 \\
\hline
25 \\
\end{array}
\]

If your child needs further practice under your guidance, provide him or her with questions similar to those above (trading tens and ones, and trading hundreds and tens).
It’s Your Turn
Have your child look at this section on the Lesson 32 Practice Sheet. To make sure your child understands the activity directions help him or her to complete the first question. Now ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

Challenge Yourself
Ask your child to finish the lesson by completing this activity. You will find the answers in the Answer Key.
Lesson 33
Subtracting 3-Digit Numbers with Two Trades

What You Need
- Practice sheets
- Teaching Aids
  - Place value mat
  - Base 10 blocks

Warm-Up
Before introducing the lesson topic, ask your child to take out the Lesson 33 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure he or she understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

Exploring the Topic

**Parent Script:**
Sometimes you need to regroup both the tens and the ones. Take out your place value chart and base 10 blocks to solve this subtraction question.

\[
\begin{array}{c}
421 \\
-185 \\
\hline
236
\end{array}
\]

Show 421 on the place value mat.

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Why can’t you take 185 away? Yes, you can see there aren’t enough tens or ones.

Here’s what you do:

• Look at the ones column. You need more ones. Trade a ten for 10 ones. Now you have 4 hundreds, 1 ten and 11 ones.

• Look at the tens column. You need more tens. Trade one hundred for 10 tens. Now you have 3 hundreds, 11 tens, and 11 ones. You’ve regrouped or traded two times but you still have 421.

• Now you can take away 185.

What’s the difference or answer? (236) Good work.

Let’s try another question with two trades, but this time, I want you to do the work on the HTO chart. Here’s the problem.

\[
\begin{array}{c}
723 \\
- 249 \\
\hline
\end{array}
\]

Write the numbers on the chart.

\[
\begin{array}{ccc}
H & T & O \\
\hline \\
\hline \\
\end{array}
\]

Look at the number in the ones column. You can’t take 9 away from 3. You will have to trade a ten.
Show you traded a ten for 10 ones by putting a 1 for the ten by the 3. Now you have 13 ones. You took a ten so cross off the 2 in the tens column and write a small 1 above it.

Now look at the numbers in the tens column. You can’t take 40 away from 10. You need to trade a hundred for 10 tens.

Make the trade. Show the trade by putting a small 1 by the one in the tens column. Cross out the 7 in the hundreds column and write a small 6 above it.

Now subtract. Well done, the answer is 474.

Solve these two subtraction problems using the HTO charts.

\[
\begin{array}{c}
211 \\
-177 \\
\end{array}
\]  

\[
\begin{array}{c}
444 \\
-286 \\
\end{array}
\]
If your child understands the steps in regrouping and knows that all subtraction begins with the ones, he or she is ready to move on to the independent activity.

If your child has a weak understanding of regrouping, provide him or her with more examples of two trade subtraction questions. Have your child use the place value mat and base 10 blocks or HTO charts to find the answer to each question.

**It’s Your Turn**
Have your child look at this section on the Lesson 33 Practice Sheet. Make sure your child understands the activity directions. He or she will be using HTO charts to answer the questions. Ask your child to complete the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

**Challenge Yourself**
There is no specific challenge activity in this lesson, but your child is directed to two Web sites, one that provides practice and one that has games.
Lesson 34  
**Pencil and Paper Subtraction of 3-Digit Numbers with Regrouping**

Although your child may have good recall of the basic subtraction facts, review both addition and subtraction facts from time to time.

### What You Need
- Practice sheets
- Teaching Aids

### Warm-Up
Before introducing the lesson topic, ask your child to take out the Lesson 34 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure he or she understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

### Exploring the Topic
Today’s lesson is very similar to yesterday’s activity, but today your child will subtract using pencil and paper.

Your child will not always make a trade in every question. The reason for this is that your child needs to think about what he or she is doing and not trade automatically. Your child needs to know that $7 - 9$ is very different from $9 - 7$ and that

\[
\begin{align*}
127 \\
-119
\end{align*}
\]

requires trading before subtraction, while

\[
\begin{align*}
129 \\
-117
\end{align*}
\]

does not.
This may seem simple to you, but some students don’t always see the difference. The order in which you write numbers in subtraction is critical.

**Parent Script:**
Yesterday you learned that sometimes you need to borrow twice.

Look at this subtraction problem. **623 – 484**

In this lesson you learn to trade or borrow a little differently than in the last lesson. Both ways are good. After today’s lesson, choose the one you like the best.

Did you notice that the terms *trade* and *borrow* can be used when you need to regroup in subtraction?

To subtract: 

\[
\begin{array}{c}
623 \\
-484 \\
\end{array}
\]

**Step 1:** Borrow ones.

\[
\begin{array}{c}
623 \\
-484 \\
\end{array}
\]

**Step 2:** Subtract ones.

\[
\begin{array}{c}
623 \\
-484 \\
\_9 \\
\end{array}
\]

**Step 3:** Borrow tens.

\[
\begin{array}{c}
623 \\
-484 \\
\_39 \\
\_Subtract tens.
\end{array}
\]

**Step 4:** Subtract hundreds.

\[
\begin{array}{c}
623 \\
-484 \\
\_139 \\
\end{array}
\]

The difference (answer) is 139.
Let’s look at another subtraction question.

Subtract:  
\[
\begin{array}{c}
834 \\
- 398 \\
\end{array}
\]

**Step 1:** Borrow ones.

\[
\begin{array}{c}
834 \\
- 398 \\
- \underline{2} \\
\end{array}
\]

**Step 2:** Subtract ones.

\[
\begin{array}{c}
834 \\
- 398 \\
- \underline{6} \\
\end{array}
\]

**Step 3:** Borrow tens.

\[
\begin{array}{c}
834 \\
- 398 \\
- \underline{36} \\
\end{array}
\]

**Step 4:** Subtract hundreds.

\[
\begin{array}{c}
834 \\
- 398 \\
- \underline{436} \\
\end{array}
\]

Now let’s see you answer these questions. You have to trade twice in each of them.

1. \[
\begin{array}{c}
812 \\
- 87 \\
\end{array}
\]

2. \[
\begin{array}{c}
970 \\
- 285 \\
\end{array}
\]

(Answers: 1. 725, 2. 685—make sure your child shows the trades)

If your child solved the two questions without difficulty have him or her work on the independent activity.

If your child had difficulty, develop questions of your own and help your child work through the steps a few more times. When your child is ready he or she can move to the Lesson Practice Sheet and work on the independent activity.
It’s Your Turn
Have your child look at this section on the Lesson 35 Practice Sheet. Make sure he or she understands the activity directions. Ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

Challenge Yourself
Ask your child to finish the lesson by completing this activity. You will find the answers in the Answer Key.
Lesson 35
Estimating Differences and Subtracting 4-, 5-, and 6-Digit Numbers (With and Without Trades)

This Lesson reviews rounding numbers to the nearest hundred and thousand before subtracting.

What You Need
• Practice sheets

Warm-Up
Before introducing the lesson topic, ask your child to take out the Lesson 35 Practice Sheet and complete the Warm-up activity. Make sure your child can understand the strategies mentioned in the first part of the activity. Then read both sets of directions with your child to ensure he or she understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

Exploring the Topic
In an earlier lesson your child learned that finding the difference between numbers does not always mean the numbers have to be exact.

Parent Script:
The following problems are examples where estimated answers can be used.

Work through the first problem with me.

A. Mrs. Allen’s class wanted to visit the Queen Charlotte Islands. The class needed to raise $8175. The students made $2050 through their recycling program.

Mrs. Allen asked the students to estimate how much they still needed for the trip to the Queen Charlotte Islands.
The students rounded the two numbers to the nearest 100.

They **rounded** $8175 to $8200

$2050 to $2100

They subtracted $6100

*The class needed about $6100 more for the trip.*

Then Mrs. Allen asked exactly how much the class still needed to raise.

You subtract to find the answer.  

\[
\begin{array}{c}
8175 \\
-2050 \\
\hline
6125
\end{array}
\]

Now finish the sentence answer.

*The class needed exactly ________ more.*

Now work through this problem with me.

B. An airplane’s control panel gives its altitude as 2375 m. It descends until the panel shows an altitude of 1984 m. The pilot informs his passengers that they have descended about how many metres?

He **rounded**  

\[
\begin{array}{c}
2375 \\
-1984 \\
\hline
391
\end{array}
\]

He mentally subtracts to find the answer. 400

He tells his passengers the plane has descended **about** 400 m.

The estimation of larger numbers is calculated in the same way, only you use rounding to the nearest **1000**.

For example: 43 856 – 26 794 can be rounded to 44 000 – 27 000

When finding the difference, you can mentally subtract 27 from 44 to find 17 and then add on the 3 zeros to find the answer of 17 000.

You must always consider whether an estimate will do in your answer or whether an exact answer is needed.
As I read each question to you, tell me if you think it needs an **exact** answer or an **estimate**.

- The number of people in your community?
- How much money you were owed for doing some work?
- The distance between two cities?
- How fast you can run 100 metres?

Good work!

*(Answers: estimate, exact, estimate, exact)*

Take out today’s Practice Sheet and I will help you solve a few rounding questions before you begin work by yourself.

---

**It’s Your Turn**

Have your child look at this section on the Lesson 35 Practice Sheet. To make sure your child understands the activity directions help him or her to complete the first question. Now ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

**Challenge Yourself**

Ask your child to finish the lesson by completing this activity. Your child may need a little help to complete this activity. You will find the answers in the Answer Key.
Lesson 36
Subtracting 4-Digit Numbers With Trading

Today your child will learn to subtract with three trades.

What You Need
- Practice sheets
- Teaching Aids
  Place value mat
  Base 10 blocks
- Sheet of paper

Warm-Up
Before introducing the lesson topic, ask your child to take out the Lesson 36 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure she or he understands what is required to complete the activity. He or she may use the place value mat and base 10 blocks to help find the answers.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

Exploring the Topic

<table>
<thead>
<tr>
<th>Parent Script:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Look at this question.</td>
</tr>
<tr>
<td>$5146$</td>
</tr>
<tr>
<td>$-3758$</td>
</tr>
<tr>
<td>The ones, tens, and hundreds in the top set of digits all need to be regrouped. You already know how to make two trades so now you need to take one step further to the thousands place. If you need extra hundreds, you can trade 1 thousand for 10 hundreds.</td>
</tr>
<tr>
<td>This is one way to subtract with three trades. Let’s see how it’s done.</td>
</tr>
</tbody>
</table>
Now let’s work together to solve this problem. Read the problem to me.

The Timberwolves Soccer team attracted 2697 fans to its first home game. The game was so exciting 4126 fans attended the second home game. How many more fans went to the Timberwolves’ second game?

What do you have to do to find the answer?

Subtract: 4126
- 2697

In the regrouping example above you regroup the tens and hundreds before you subtract. In this example you make a trade and then subtract. You can choose either method when you are working independently.

Step 1: Trade for ones and subtract ones. 116

        4126
- 2697

  9

Step 2: Trade for tens and subtract tens. 01116

        4126
- 2697

  29
Step 3: Trade for hundreds and subtract hundreds.

\[
\begin{array}{c@{}c@{}c@{}c@{}c@{}c@{}c}
 & 3 & 1 & 0 & 1 & 1 & 6 \\
\text{4} & 1 & 2 & 6 & & & \\
\hline
\text{2} & 6 & 9 & 7 & & & \\
\hline
4 & 2 & 9 & & & & \\
\end{array}
\]

Step 4: Subtract thousands.

\[
\begin{array}{c@{}c@{}c@{}c@{}c@{}c@{}c}
 & 3 & 1 & 0 & 1 & 1 & 6 \\
\text{4} & 1 & 2 & 6 & & & \\
\hline
\text{2} & 6 & 9 & 7 & & & \\
\hline
1 & 4 & 2 & 9 & & & \\
\end{array}
\]

When you are trading always show your work so I can find any problems you may have.

How could you check your work to see if it’s correct? 
(addition, using a calculator)

Take out a sheet of paper and write down the following subtraction question. Line up the digits

\[8216 - 4574 =\]

Show all the trades you must make.

Your child’s work should look like this:

\[
\begin{array}{c@{}c@{}c@{}c@{}c@{}c}
7 & 1 & 1 & 1 & 1 & \\
\text{8} & 2 & 1 & 6 & \rightarrow & \text{Show trading.} \\
\hline
\text{4} & 5 & 7 & 4 & & \\
\hline
3 & 6 & 4 & 2 & & \\
\end{array}
\]

If your child solved the subtraction question without your assistance, he or she is ready to move to the independent practice.

If your child is having difficulty with the steps, give him or her a few more subtraction examples to work on. Draw THHTO charts for him or her to use. When your child has grasped the concept of three trades, ask him or her to work on the independent activity.
It’s Your Turn
Have your child look at this section on the Lesson 36 Practice Sheet. To make sure your child understands the activity directions, read them with him or her. Ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

Challenge Yourself
Ask your child to finish the lesson by completing this activity. You need an Internet connection for today’s Challenge.
Lesson 37
Finding Differences with Larger Numbers

What You Need

- Practice sheets
- Sheet of paper

Warm-Up

Before introducing the lesson topic, ask your child to take out the Lesson 37 Practice Sheet and complete the Warm-up activity. Today, the activity is another subtraction strategy similar to those your child knows. Read the directions with your child to ensure she or he understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

Exploring the Topic

Parent Script:

Exact answers are often needed in situations where you need to find the difference between two larger numbers. Think about this example.

A baseball tournament at the City Stadium drew total crowds of 27,653 people over 2 days. The ticket manager knows the ticket sales on the first day were 16,398. How many people does he know attended on the second day without having to check his sales records?

Here’s what he would do:

He thinks: 27,653 people in total.
He subtracts: 16,398 for those attending the first day.
He knows 11,255 people attended the second day.
Let’s review the regrouping that is needed in this subtraction question.

\[
\begin{array}{cccc}
4 & 13 \\
2 & 7 & 6 & 5 \\
- & 1 & 6 & 3 & 9 & 8 \\
\hline
& 5
\end{array}
\]

1 ten is traded for 10 ones (leaving 4 tens and creating 13 ones).

\[
\begin{array}{cccc}
5 & 1 & 4 & 13 \\
2 & 7 & 6 & 5 & 3 \\
- & 1 & 6 & 3 & 9 & 8 \\
\hline
1 & 1 & 2 & 5 & 5
\end{array}
\]

1 hundred is traded for 10 tens (leaving 5 hundreds and creating 14 tens).

Now we’ll read this problem together but I want you to do the calculations on a sheet of paper. You are to show all your trades.


Exactly how much more did she earn in 1990 than in 1989? ($8890)

If your child could make the trades and subtract correctly, he or she can go on to the independent activity.

If your child continues to have difficulty with the trades, give him or her more guided practice. If your child does not have automatic recall of the basic facts, spend enough time working on them with him or her to ensure that he or she knows and can recall all the basic facts. When your child is ready, ask him or her to move to the independent activity.
It’s Your Turn
Have your child look at this section on the Lesson 37 Practice Sheet. To make sure your child understands the activity directions help him or her to complete the first question. Now ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

Challenge Yourself
Ask your child to finish the lesson by completing this activity. You will find the answers in the Answer Key.
Lesson 38
Subtracting Across Zeroes

Trading across zeros has often been a difficult concept for students. Make sure your child has all the practice he or she needs to understand this concept.

What You Need
- Practice sheets
- Sheet of paper
- Teaching Aids
  - Place value mat
  - Base 10 blocks

Warm-Up
Before introducing the lesson topic, ask your child to take out the Lesson 38 Practice Sheet and complete the Warm-up activity. Read the directions with your child to ensure she or he understands what is required to complete the activity.

When your child has completed the activity, correct it with him or her. You will find the answers in the Answer Key at the back of this book.

Exploring the Topic
In this lesson your child will perform some mathematical magic. He or she will trade for something when there is nothing there. There must, however, always be a number to trade from.

Work through each step of the following problem with your child. Make sure he or she understands each step of the trading process.
Parent Script:
Today you will learn to make trades across zeros. You will have to work carefully through each step and be sure you have the right idea before you begin work on your own.

We’ll start with this problem. Read it aloud to me.

Mr. Dawson and his family packed 2005 bales of hay into his barn for cattle food over the winter. On December thirty-first he counted 1347 bales. How any bales of hay had been eaten?

You need to look at this subtraction question carefully.
Here is the question 2005 – 1347 shown using base 10 blocks.

<table>
<thead>
<tr>
<th>Thousands</th>
<th>Hundreds</th>
<th>Tens</th>
<th>Ones</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td></td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>– 1347</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>300</td>
<td>40</td>
<td>7</td>
</tr>
</tbody>
</table>

We need to trade tens and hundreds, but there are none, so we trade 1 thousand.

We don’t want to trade 1 thousand for 1000 ones.

We need 10 ones so that leaves 9 tens and 9 hundreds or
Now the diagram looks like this after trading.

<table>
<thead>
<tr>
<th>Thousands</th>
<th>Hundreds</th>
<th>Tens</th>
<th>Ones</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>900</td>
<td>90</td>
<td>15</td>
</tr>
</tbody>
</table>

\[ \begin{align*}
2005 & \quad -1347 \\
1000 & \quad 300 \\
\end{align*} \]

It’s shown differently, but it still equals 2005.

We write and subtract.

**Step 1:** Trade 1 thousand for 9 hundreds, 9 tens and 10 ones.

\[ \begin{align*}
19915 & \quad 2005 \\
-1347 & \\
\end{align*} \]

**Step 2:** Subtract.

\[ \begin{align*}
19915 & \\
2005 & \\
-1347 & \\
\end{align*} \]

\[ \begin{align*}
658 & \\
\end{align*} \]

**Step 3:** Check.

\[ \begin{align*}
111 & \\
1347 & \\
+658 & \\
2005 & \\
\end{align*} \]

658 bales of hay were eaten.

Now I want you to follow through the steps as we complete more subtracting across zeros.
Subtract: 200 – 144

\[
\begin{array}{ccc}
  & 1 & 9 \\
 200 & 200 & \text{Check:} \\
-144 & -144 & +56 \\
\end{array}
\]

\[
\begin{array}{ccc}
  & 1 & 1 \\
 56 & \text{200} & \\
\end{array}
\]

Subtract: 4000 – 1225

\[
\begin{array}{ccc}
  & 3 & 9 & 10 \\
 4000 & 4000 & \text{Check:} \\
-1225 & -1225 & +2775 \\
\end{array}
\]

\[
\begin{array}{ccc}
  & 1 & 1 & 1 \\
 2775 & \text{4000} & \\
\end{array}
\]

Subtract: 4007 – 1883

\[
\begin{array}{ccc}
  & 3 & 9 & 10 \\
 4007 & 4007 & \text{Check:} \\
-1883 & -1883 & +2124 \\
\end{array}
\]

\[
\begin{array}{ccc}
  & 1 & 1 \\
 2124 & \text{4007} & \\
\end{array}
\]

Checking by addition is very important in this lesson. Always use checking when money is involved.

For example:

\[
\begin{array}{ccc}
  & 6 & 9 & 10 \\
 \$70.00 & \$70.00 & \text{Check:} \\
-58.70 & -58.70 & +58.70 \\
\end{array}
\]

\[
\begin{array}{ccc}
  & 1 & 1 \\
 \$11.30 & \$42.23 & \\
\end{array}
\]

If it appears your child may have difficulty trading across zeros, have him or her use the place value mat and base 10 blocks instead of paper and pencil.
Parent Script:
Take out a sheet of paper. Show me how you can rewrite these numbers showing the trades.

\[
\begin{array}{c}
802 \\
3008 \\
\end{array}
\quad 7912 \\
\quad 29918 \\
\quad 3898
\]

Good work.
Now subtract these questions. Show your trading and the addition questions that check your work.

\[
\begin{array}{c}
8104 \\
\quad -3058 \\
\hline
5046
\end{array}
\quad 4002 \\
\quad -674
\]

Answers:

\[
\begin{array}{c|c|c|c}
0914 & 5046 & 39912 & 3328 \\
8104 & +3058 & -674 & +674 \\
\hline
5046 & 8104 & 3328 & 4002
\end{array}
\]

Guide your child through the process. If he or she can trade across the zeros without difficulty ask him or her to move to the independent practice.

If your child is having difficulty, use the place value chart and base 10 numbers. Provide your child with a few more practice samples similar to the ones above, and help him or her work out the answers with the blocks. Don’t allow him or her to move on to the independent practice until your child can do the regrouping with understanding.
It’s Your Turn
Have your child look at this section on the Lesson 38 Practice Sheet. To make sure your child understands the activity directions help him or her look at the examples or complete the first question. Now ask your child to complete the rest of the section independently.

When your child has completed this section, mark his or her work. Help your child to do any needed corrections.

Challenge Yourself
There is no challenge activity in this lesson. You may wish to have your child go to a regrouping Web site that has questions and answers about regrouping. The address is: http://mathforum.org/library/drmath/sets/select/dm_borrow.html
Lesson 39
Review Lesson

What You Need
• Practice sheets

In this lesson your child will complete a set of review questions. There are no Warm-Up, Exploring the Topic, or Challenge Yourself activities.

Before your child begins work on the review questions, make sure he or she understands the subtraction skills and concepts taught in Lessons Thirty-one to Thirty-eight. If you know your child has difficulty with any skill or concept, go back and work on it. Do not give your child the set of review questions until you are confident he or she can complete it successfully.

It’s Your Turn
Take out today’s Lesson Practice Sheet, a pencil, and an eraser. Give your child a few minutes to look over the review questions. Read the activity directions with your child so he or she understands what to do in each part.

The review test is to be completed independently, but your child can take as much time as he or she needs to complete the work. If your child has difficulty answering a question, encourage him or her to move on to the next one. When your child has completed the review, ask him or her to check the answers for any obvious errors and to make the corrections.

Mark the review with your child. The answers can be found in the Answer Key. As you mark your child’s work, you may notice a weak skill or concept that needs more practice. Work with your child on the skill/concept before he or she takes the Mastery Test.
Today your child will complete a Mastery Test. The questions on this test will cover the skills and concepts that have been taught in this package. If you feel your child is not ready to take the test, make sure you review any skills or concepts your child may be still have difficulty understanding before you administer it. Do not give your child this test unless you are confident he or she can complete it successfully.

Note: Your child will need more than one sitting to complete this test.

Take out the Mastery Test on the following pages and place it in front of your child. Explain to him or her that the test needs to be completed independently. Encourage your child to take a few moments to look over the questions. Ask your child if he or she understands what is expected. Give your child as much time as he or she needs to complete the test. If you see your child having any difficulty answering a question, tell him or her to leave that question and move on to the next one. When your child has completed all of the questions, encourage him or her to look over the work for any errors that may have been made. Mark the test with your child.

As you mark the test you will see the concepts or skills your child still has difficulty mastering and will need more practice. Make sure your child reviews these skills or concepts before moving on to the next Mathematics package.
Mastery Test—

Part A
Write the value for the underlined digit in the following numbers. Write the value in numbers rather than words.

1. 603 710

2. 392 557

3. 876 327

4. 909 587

Part B
Round each number to the nearest: 10 100 1000

1. 8926  

2. 6438  

3. 1499  

4. 19 281 

5. 81 111
**Part C**

1. a. Estimate the following sums by rounding to the nearest 100.

   \[
   \begin{array}{ccc}
   1 & 2 & 3 \\
   \hline
   420 & 231 & 7894 \\
   261 & 880 & 4986 \\
   +854 & +500 & +8921 \\
   \end{array}
   \]

   b. Estimate the following sums by rounding to the nearest 1000.

   \[
   \begin{array}{ccc}
   1 & 2 & 3 \\
   \hline
   3844 & 32654 & 48768 \\
   2065 & 48976 & 122509 \\
   +3787 & +85609 & +30127 \\
   \end{array}
   \]

**Part D**

Write the expanded form numbers in standard form (Hint: Arrange the numbers first according to their values.)

1. 

   \[
   \begin{array}{ccc}
   1 & 2 & 3 \\
   \hline
   50000 & 4 & 6000 \\
   40000 & & \\
   400 & 20 & \\
   \end{array}
   \]

2. 

   \[
   \begin{array}{ccc}
   1 & 2 & 3 \\
   \hline
   6 & 4000 & \\
   90000 & & \\
   800 & 70 & 30000 \\
   \end{array}
   \]
3. Write the expanded form of these numbers.
   
a. 384 019 _______________________________________________________
   ________________________________________________________________
   b. 762 500 _______________________________________________________
   ________________________________________________________________

Part E
Write the following as numerals.

1. forty-three thousand three hundred sixty-four
   ______________________________________________________________

2. one hundred eighty-two thousand three hundred fifty-six
   ______________________________________________________________

3. seven hundred six thousand fifty-two
   ______________________________________________________________

4. nine hundred forty thousand eight hundred one
   ______________________________________________________________

5. seven hundred nine thousand
   ______________________________________________________________

6. fifty thousand two hundred eighty-nine
   ______________________________________________________________
7. four hundred thousand fifty
   ________________________________

8. six hundred thousand
   ________________________________

Part F

A. **Increase** the following numbers by the amounts shown.
   
   1. 145 926—two
      ________________________________
   
   2. 389 000—six hundreds
      ________________________________
   
   3. 15 034—four hundreds
      ________________________________
   
   4. 2999—one
      ________________________________

B. **Decrease** the following numbers by the amount shown.
   
   1. 84 986—sixty
      ________________________________
   
   2. 700 000—three ten thousands
      ________________________________
   
   3. 960 000—three ten thousands
      ________________________________
   
   4. 428 000—one hundred
      ________________________________
Part G
Find the answers to the following problems. Show your work. Remember to write your
statement answer.

1. Tanya and her friend’s camping trip last summer cost $265.34 for food, $68.50
for gas, $105.00 for campsite rental, $48.50 for a canoe rental, and $21.55 for
fishing licenses. What were their total expenses?

Statement: __________________________________________________________
____________________________________________________________________

2. The Canton family needs to know the combined weight of their group. They
want to check whether they exceed the weight limit of 350 kg for a small boat
they wish to ride in at the lake. Ann weighs 45 kg and her sister, Susan, 30 kg.
Their brother Joe weighs 59 kg, their father 89 kg, and his brother 82 kg. Can
they safely board this boat? Use subtotals to calculate your answer.

Statement: __________________________________________________________
____________________________________________________________________

Survive Math 5    —    Addition and Subtraction
2. Mrs. Fisher was given $150.00 to purchase some supplies for the Girl Guide weekend campout. She spent $98.36 on groceries, $19.29 on craft supplies, $13.20 on prizes, and $9.99 on flashlight batteries. Was she owed money by the Girl Guide fund or did she need to pay back any extra? Use subtotals to calculate your answer.

Statement: _________________________________________________________
_________________________________________________________________
_________________________________________________________________

Part H
Add the following numbers.

1. 64
   38
   92

2. 56
   84
   39

3. 72
   38
   49

4. 638
   420
   918
   264

5. $7.85
   9.19
   3.16
   2.21
Part I

A. Complete the fact families by writing the related facts.

1. \( 8 + 5 = 13 \)  
2. \( 17 - 8 = 9 \)

\[ \begin{align*} 
& \underline{\phantom{0}} \quad \underline{\phantom{0}} \\
& \underline{\phantom{0}} \quad \underline{\phantom{0}} \\
& \underline{\phantom{0}} \quad \underline{\phantom{0}} \\
& \underline{\phantom{0}} \quad \underline{\phantom{0}} \\
\end{align*} \]

B. Complete each set of equations.

1. \( 14 - 8 = \)  
2. \( 12 - 5 = \)

\[ \begin{align*} 
& 24 - 8 = \\
& 34 - 8 = \\
& 44 - 8 = \\
\end{align*} \]

\[ \begin{align*} 
& 62 - 5 = \\
& 72 - 5 = \\
& 82 - 5 = \\
\end{align*} \]

Part J

Subtract. Trade when necessary and show all your work.

\[ \begin{array}{cccccc}
1. & 85 & -32 \\
2. & 564 & -382 \\
3. & 926 & -341 \\
4. & 563 & -281 \\
5. & 54 & -27 \\
6. & 38 & -19 \\
7. & 10306 & -2568 \\
8. & 18312 & -9264 \\
9. & 172 & -76 \\
10. & $8.80 & -0.60 \\
\end{array} \]
Part K

A. Estimate the answers to the following questions by rounding to the nearest 100.

1. \(7825\)  \[\underline{3610}\]  2. \(5836\)  \[\underline{-4192}\]  3. \(6415\)  \[\underline{-3905}\]

B. Estimate the answers to the following questions by rounding to the nearest 1000.

1. \(79814\)  \[\underline{-52629}\]  2. \(93216\)  \[\underline{-80371}\]

3. \(46345\)  \[\underline{-7917}\]  4. \(78051\)  \[\underline{-52629}\]
Part L
Check the following subtraction answers by reversing the order of the numbers and adding. Circle the incorrect answers. Show all your work.

1. \[ \begin{array}{c c c}
    284 & 4. & 3845 \\
    -189 & -1995 & -79312 \\
    \hline
    96 & 1850 & 1994 \\
\end{array} \]

2. \[ \begin{array}{c c c}
    7640 & 5. & 2189 \\
    -3912 & -1632 & -10843 \\
    \hline
    3728 & 657 & 30448 \\
\end{array} \]

3. \[ \begin{array}{c c c}
    9915 & 6. & 7052 \\
    -8477 & -4991 & \\
    \hline
    1538 & 2061 & \\
\end{array} \]

Part M
Before solving these problems, think of the key words and phrases in the problems. Read each problem carefully. Show all your work and include a sentence answer.

1. A one-way plane ticket from Seattle to Hawaii is advertised at $362. A return trip cost $39 less each way. How much will the return trip cost?

Statement: ________________________________
_________________________________________________________________

Survive Math 5 — Addition and Subtraction
2. Stephanie and her friend planned to drive to a city which was 2895 km away. On the first day they drove 435 km and on the second, 398 km. How much farther do they have to travel to reach their destination?

Statement: _________________________________________________________
_________________________________________________________________

3. Look at the following map showing distances between cities.
a. How much farther is Vancouver from Prince Rupert than Calgary?

Statement: _____________________________________________________

_________________________________________________________________

b. How much shorter is the distance between Edmonton and Calgary than Edmonton and Prince George?

Statement: _____________________________________________________

_________________________________________________________________
Survive Math 5

Part 2
Subtraction

Practice Sheets
Lesson 22
Subtraction—Separating and Comparing Numbers

It’s Your Turn

1. Ask your parent to time you as you complete these questions.

\[14 - 6 = \quad 18 - 9 = \quad 12 - 8 =\]

\[15 - 7 = \quad 9 - 6 = \quad 8 - 3 =\]

\[11 - 9 = \quad 10 - 5 = \quad 17 - 12 =\]

If you could answer these in 30 seconds or less, you’ve done very well.

2. Again, ask your parent to time you as you complete these questions.

\[17 - 9 = \quad 15 - 9 =\]

\[7 - 4 = \quad 10 - 4 =\]

\[10 - 5 = \quad 19 - 13 =\]

\[11 - 8 = \quad 18 - 8 =\]

\[12 - 6 = \quad 15 - 8 =\]

Could you answer these questions more quickly? Good try.
Lesson 23
Counting Back and Fact Families

Warm-Up
See how quickly you can answer the following subtraction questions. You can use counters if you need help.

\[
\begin{align*}
9 - 4 &= \quad 8 - 3 &= \quad 6 - 3 &= \\
5 - 0 &= \quad 7 - 4 &= \quad 10 - 5 &= \\
11 - 5 &= \quad 18 - 10 &= \quad 15 - 4 &= \\
14 - 6 &= \quad 13 - 7 &= \quad 8 - 4 &= \\
20 - 9 &= \quad 17 - 9 &= \quad 12 - 5 &= \\
19 - 9 &= \quad 9 - 2 &= \quad 16 - 8 &= 
\end{align*}
\]
It’s Your Turn

A. Count back on a number line (your ruler) to answer the following questions.

\[
\begin{align*}
10 - 8 &= 13 - 5 &= 18 - 6 &= 6 - 5 &= 15 - 7 = \\
14 &- 6 &= 12 &- 5 &= 17 &- 9 &= 16 &- 9 &= 11 &- 3 \\
\end{align*}
\]

B. You already know the doubles addition facts. Knowing these will help you answer the following questions.

\[
\begin{align*}
12 - 6 &= 18 - 9 &= 14 - 7 = \\
10 - 5 &= 16 - 8 &= 20 - 10 = \\
\end{align*}
\]

C. Complete the fact families by writing the related subtraction facts.

Example: \(9 + 7 = 16\) \(7 + 9 = 16\)
\(16 - 9 = 7\) \(16 - 7 = 9\)

\[
\begin{align*}
7 + 8 &= 15 &8 + 7 &= 15 &\phantom{0} &\phantom{0} \\
5 + 7 &= 12 &7 + 5 &= 12 &\phantom{0} &\phantom{0} \\
2 + 9 &= 11 &9 + 2 &= 11 &\phantom{0} &\phantom{0} \\
8 + 4 &= 12 &4 + 8 &= 12 &\phantom{0} &\phantom{0} \\
9 + 8 &= 17 &8 + 9 &= 17 &\phantom{0} &\phantom{0} \\
\end{align*}
\]
Challenge Yourself
Circle the correct answer for each problem.

1. Which number means 6000 + 50 + 9?
   a. 659
   b. 6059
   c. 6509
   d. 60 509

2. There are about 1850 kinds of beetles in the world. What does the 8 stand for in
   a. 1850?
   b. 8 thousands
   c. 8 hundreds
   d. 60 5098 tens
   e. 8 ones

3. Which number is equal to (9 x1000) + (3x100) + (7x1)?
   a. 937
   b. 9037
   c. 9307 73 Douglas Street
   d. 9370

4. Which address is an odd number?
   a. 96 Main Street
   b. 48 Scott Avenue
   c. 20 Union Street
   d. 73 Douglas Street
5. Mr. Stewart drove his car 4237 kilometres. What is that number rounded to the nearest hundred?

a. 4000  
b. 4200  
c. 4300  
d. 5000

6. Nicky earned $587 working part time in a grocery store last month. What is that amount rounded to the nearest ten?

a. $500  
b. $580  
c. $590  
d. $600
Lesson 24
Mental Math for Subtraction

Warm-Up
Can you answer all of these questions in two minutes? Give it a go!

\[
\begin{align*}
9 - 4 &= 13 - 6 &= 15 - 6 &= 11 - 3 &= 17 - 8 = \\
10 - 8 &= 18 - 9 &= 16 - 7 &= 14 - 9 &= 10 - 2 = \\
11 - 4 &= 12 - 9 &= 14 - 5 &= 17 - 9 &= 16 - 10 = \\
16 - 8 &= 13 - 8 &= 10 - 5 &= 12 - 5 &= 14 - 6 = \\
\end{align*}
\]

\[
\begin{align*}
11 - 2 &= 13 - 4 &= 10 - 4 &= 12 - 3 &= 15 - 8 \\
11 - 8 &= 13 - 5 &= 11 - 9 &= 12 - 6 &= 14 - 7 \\
\end{align*}
\]
It’s Your Turn

A. Use your knowledge of the basic facts given to answer each set of questions below.

1. \(17 - 8 = 9\)  
   2. \(15 - 9 = 6\)  
   
   \(27 - 8 = \) \(25 - 9 = \)  
   \(37 - 8 = \) \(35 - 9 = \)  
   \(47 - 8 = \) \(45 - 9 = \)  
   \(57 - 8 = \) \(55 - 9 = \)

B. Find the difference by remembering to subtract tens.

Example: \(239 - 149 = 90\)  
   Think! 23 tens – 14 tens = 9 tens

\(56 - 36 = \) \(136 - 16 = \)  
\(91 - 21 = \) \(187 - 127 = \)  
\(85 - 55 = \) \(248 - 148 = \)  
\(42 - 22 = \) \(175 - 125 = \)  
\(67 - 47 = \) \(363 - 203 = \)
Challenge Yourself

1. Mr. Jones was filing some tax forms at this office. Write the letter of the drawer that he should put each form into.

   Form 36 126
   Form 35 818
   Form 36 819
   Form 33 119
   Form 38 003

   32 719 - 34 519
   34 520 - 35 918
   37 910 - 38 150

2. Who Am I?

   I am a 5-digit number. I have a 5 that stands for 500. The digit in my 10 000 place digit is 2 x 2. In my 1000 place my digit is 1 less than 7 and I also have 9 ones. Oh and by the way, I also have a zero in me. After figuring me out, look in the Answer Key to see if you are correct.
Lesson 25
Subtracting 2- and 3-Digit Numbers Without Regrouping

Warm-Up
You now know that subtraction is the reverse or opposite of addition.

Look at these facts.

\[
\begin{align*}
6 + 8 &= 14 \\
14 - 8 &= 6
\end{align*}
\]

You see that the numbers are reversed. In the first fact, the 8 is added. In the second fact, it is taken away. Knowing your addition facts helps you to know your subtraction facts.

Change the following addition facts to subtraction facts.

Example: \(9 + 7 = 16\) \(16 - 7 = 9\)

1. \(7 + 9 = 16\) \(___________________________\)
2. \(8 + 9 = 17\) \(___________________________\)
3. \(4 + 7 = 11\) \(___________________________\)
4. \(9 + 4 = 13\) \(___________________________\)
5. \(7 + 5 = 12\) \(___________________________\)
6. \(3 + 8 = 11\) \(___________________________\)
7. \(5 + 9 = 14\) \(___________________________\)
8. \(6 + 8 = 14\) \(___________________________\)
It’s Your Turn

A. Use your place value mat and base 10 blocks to solve these equations.

1. 75 – 22
2. 117 – 14
3. 158 – 116
4. 326 – 203

5. 529 – 410 =
6. 743 – 541 =

B. Write a complete subtraction equation for each of the following. The circled blocks are the blocks you subtract.

<table>
<thead>
<tr>
<th>Hundreds (100)</th>
<th>Tens (10)</th>
<th>Ones (1)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. ____________________
2. _______________________

C. Subtract these equations without the base 10 blocks and place value mat.

1. 81
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]

2. 58
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]

3. 75
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]

4. 96
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]

5. 246
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]

6. 343
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]

7. 629
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]

8. 946
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
   \[ \begin{array}{c}
   \text{Hundreds (100)} \\
   \text{Tens (10)} \\
   \text{Ones (1)} \\
   \end{array} \]
Challenge Yourself

A. Write 10 subtraction facts, each having a difference of 5. The difference is the answer to a subtraction question.

Example:

\[
\begin{align*}
8 - 3 &= 5 \\
15 - 10 &= 5
\end{align*}
\]

1. ____________________ 6. ____________________

2. ____________________ 7. ____________________

3. ____________________ 8. ____________________

4. ____________________ 9. ____________________

5. ____________________ 10. ____________________

B. Put in the missing number to complete each equation.

\[
\begin{align*}
8 + \_ \_ &= 15 & \_ \_ + 8 &= 15 & 15 - 8 &= 15 - \_ \_ &= 8
\end{align*}
\]

C. What do you do if the first number in a subtraction equation is missing? __________

\[
\begin{align*}
\_ \_ - 5 &= 9 \\
\_ \_ - 9 &= 5
\end{align*}
\]
D. Add the missing numbers to complete the equations.

1. $17 - \underline{} = 8$  
2. $12 - \underline{} = 7$

3. $\underline{} - 4 = 9$  
4. $\underline{} - 8 = 6$

5. $11 - \underline{} = 5$  
6. $\underline{} - 5 = 8$

E. You can also find the missing numbers in two or three digit equations. Do you remember how to find the missing numbers? (Think of the related subtraction fact.)

Example: $52 \quad 76 - 52 = \quad \text{or} \quad 76$

\[ \begin{array}{c}
      + \text{?} \\
      52 \\
\end{array} \quad \begin{array}{c}
      - \text{?} \\
      76 \\
\end{array} \]

The answer is 24.

Now you try.

1. $63 + \underline{} = 127$  
2. $\underline{} + 66 = 79$

3. $106 + \underline{} = 217$  
4. $342 + \underline{} = 466$

5. $375 - \underline{} = 142$  
6. $\underline{} - ? = 902$
Lesson 26
Estimating to Subtract

Warm-Up
Instead of using a place value mat and base 10 blocks, you can use a simple chart to help keep numbers lined up correctly.

\[
\begin{array}{c|c|c}
H & T & O \\
\hline
\hline
\hline
\end{array}
\]

Line up the digits correctly on each HTO chart and then subtract. Sometimes you will have an answer of zero. Remember to use 0 as a place-holder in the ones or tens place.

Begin subtracting with the ones. Find each answer.

1. 76 – 13 =
2. 168 – 155 =
3. 348 – 145 =
4. 558 – 238 =
5. \(4959 - 2843 = \)

6. \(5896 - 4851 = \)

7. \(87685 - 21452 = \)

8. \(356319 - 44216 = \)
It’s Your Turn

A. Use your ruler. Draw straight lines to match the number on the left with its rounded number on the right. Each number has been rounded to the nearest 10.

Example: 71 \[\overline{80}\]
\[\overline{83}\] \[\overline{70}\]

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>176</td>
<td>100</td>
</tr>
<tr>
<td>213</td>
<td>190</td>
</tr>
<tr>
<td>143</td>
<td>130</td>
</tr>
<tr>
<td>96</td>
<td>110</td>
</tr>
<tr>
<td>108</td>
<td>140</td>
</tr>
<tr>
<td>217</td>
<td>180</td>
</tr>
<tr>
<td>185</td>
<td>210</td>
</tr>
<tr>
<td>134</td>
<td>220</td>
</tr>
</tbody>
</table>
B. Estimate by rounding each number to the nearest 10. Complete each subtraction question using the rounded numbers.

**Examples:**

<table>
<thead>
<tr>
<th>Number</th>
<th>Rounded to Nearest 10</th>
<th>Actual Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>87</td>
<td>90</td>
<td>131</td>
</tr>
<tr>
<td>131</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>-45</td>
<td>-45</td>
<td>-96</td>
</tr>
<tr>
<td>40</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>-32</td>
<td>-36</td>
<td>-21</td>
</tr>
<tr>
<td>112</td>
<td>110</td>
<td>162</td>
</tr>
<tr>
<td>197</td>
<td>200</td>
<td></td>
</tr>
<tr>
<td>-48</td>
<td>-50</td>
<td>-108</td>
</tr>
<tr>
<td>45</td>
<td>45</td>
<td>-101</td>
</tr>
<tr>
<td>30</td>
<td>30</td>
<td></td>
</tr>
</tbody>
</table>

1. 73 → ____  
   -32 → ____

2. 67 → ____  
   -36 → ____

3. 48 → ____  
   -21 → ____

4. 112 → ____  
   -48 → ____

5. 162 → ____  
   -108 → ____

6. 197 → ____  
   -101 → ____

C. Round each number to the nearest 100, then subtract the rounded numbers.

**Example:**

<table>
<thead>
<tr>
<th>Number</th>
<th>Rounded to Nearest 100</th>
<th>Actual Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>131</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>-96</td>
<td>-100</td>
<td>30</td>
</tr>
</tbody>
</table>

1. 423 → ____  
   -118 → ____

2. 817 → ____  
   -127 → ____

3. 319 → ____  
   -224 → ____

4. 498 → ____  
   -287 → ____

5. 1207 → ____  
   -723 → ____

6. 1679 → ____  
   -1381 → ____
D. Circle any numbers which have been incorrectly rounded to the nearest 100.

Example:

\[ 149 \rightarrow 200. \]

149 rounded to the nearest hundred is 100.

1. 625 \rightarrow 600
2. 875 \rightarrow 800
3. 906 \rightarrow 900
4. 1271 \rightarrow 1200
5. 1573 \rightarrow 1500
6. 745 \rightarrow 700
7. 422 \rightarrow 200
8. 1017 \rightarrow 1100
Challenge Yourself

A. You can use addition to check your subtraction answers.

**Example:**

\[
\begin{array}{c}
684 \\
-363 \\
- 221
\end{array}
\]

Add the last two numbers of the equation. Your answer should be the same as the first number in the equation.

Answer the following subtraction questions and then check your answers by adding the last two numbers of each equation. You can use your calculator to add.

1. \(74 - 32\)  
2. \(142 - 31\)  
3. \(276 - 133\)  
4. \(6917 - 3906\)  
5. \(7988 - 4213\)  
6. \(93756 - 55626\)

B. Find the missing number or numbers. You can use your calculator.

1. \(7 \quad \_\)  
2. \(9 \quad \_\)  
3. \(\_ \quad 6\)  
4. \(\_ \quad \_\)

\[
\begin{array}{c}
-4 \quad -2 \quad -5 \quad -2 \quad 3 \quad 7 \quad 4 \quad 6 \quad 7
\end{array}
\]
Lesson 27
Subtracting 2-Digit Numbers with Regrouping

Warm-Up

A. Round each number to the nearest 10.

47 ________  121 ________
86 ________  375 ________
95 ________  283 ________
12 ________  197 ________

B. Round off each number to the nearest 100.

420 ________  793 ________
639 ________  3926 ________
1962 ________  1555 ________

C. Round each number to the nearest 10, then subtract.

Example: 82 → 80
-22 → -20
  → 60

1. 75 → ___  2. 89 → ___  3. 77 → ___
-46 → ___  -22 → ___  -62 → ___

4. 97 → ___  5. 111 → ___
-13 → ___  -83 → ___
It’s Your Turn
Although you may find these questions easy to solve, use your base 10 blocks and the place value mat to find the answers. Write the answers down.

1. 93 – 56 =
2. 85 – 79 =
3. 38 – 19 =

4. 51 – 21 =
5. 25 – 18 =
6. 63 – 47 =

7. 70 – 33 =
8. 42 – 18 =

Challenge Yourself
Enjoy some subtraction activities on your computer. Use some Web sites listed on the Web site pages at the beginning of Part 1.
Lesson 28
Subtraction to One Hundred with Regrouping

Warm-Up

Time yourself to see how fast you can answer the following mental arithmetic questions.

1. 14 – 6 =               2. 19 – 9 =
3. 13 – 7 =               4. 15 – 9 =
5. 10 – 4 =               6. 7 – 4 =
7. 16 – 8 =               8. 6 – 3 =
9. 17 – 12 =              10. 8 – 2 =
11. 6 – 4 =                12. 16 – 11 =
13. 19 – 10 =             14. 15 – 9 =
15. 9 – 1 =                16. 14 – 7 =
17. 12 – 9 =              18. 18 – 9 =
19. 18 – 8 =              20. 10 – 5 =
21. 11 – 3 =              22. 11 – 8 =
It’s Your Turn

1. \[
\begin{array}{c|c}
T & O \\
\hline
5 & 1 \\
-3 & 6 \\
\end{array}
\]

2. \[
\begin{array}{c|c}
T & O \\
\hline
2 & 4 \\
-1 & 9 \\
\end{array}
\]

3. \[
\begin{array}{c|c}
T & O \\
\hline
7 & 1 \\
-4 & 3 \\
\end{array}
\]

4. \[
\begin{array}{c|c}
T & O \\
\hline
6 & 8 \\
-4 & 9 \\
\end{array}
\]

5. \[
\begin{array}{c|c}
T & O \\
\hline
3 & 3 \\
-1 & 4 \\
\end{array}
\]

6. \[
\begin{array}{c|c}
T & O \\
\hline
4 & 5 \\
-1 & 7 \\
\end{array}
\]
Challenge Yourself

1. Jordan has $106.00 in the bank. His mother said he could take out $29 to buy a new DVD movie. About how much money did he have left?

   Circle the correct answer.
   a. $25.00
   b. $50.00
   c. $80.00
   d. $100.00

2. Mrs. Jones had 85 pumpkins to sell from her garden. By the end of the week she had sold 59 of them. How many pumpkins did she have left?

   Circle the correct answer.
   a. 27
   b. 26
   c. 25
   d. 24

3. Use your understanding of place value to continue the pattern in these subtraction questions. The first two questions have been done for you.

   \[
   235\,900 - 20\,000 = 215\,900
   \]
   \[
   215\,900 - 20\,000 = 195\,900
   \]
   \[
   195\,900 - 20\,000 = \underline{} \underline{} \underline{} \underline{} \underline{}
   \]
   \[
   175\,900 - 20\,000 = \underline{} \underline{} \underline{} \underline{} \underline{}
   \]
   \[
   155\,900 - 20\,000 = \underline{} \underline{} \underline{} \underline{} \underline{}
   \]
   \[
   \underline{} \underline{} \underline{} \underline{} \underline{} - 20\,000 = \underline{} \underline{} \underline{} \underline{} \underline{}
   \]
   \[
   \underline{} \underline{} \underline{} \underline{} \underline{} - 20\,000 = \underline{} \underline{} \underline{} \underline{} \underline{}
   \]
Lesson 29
Checking Your Work

Warm-Up
Find the difference. You will find that you have to trade tens and ones.

<table>
<thead>
<tr>
<th>T</th>
<th>O</th>
<th>T</th>
<th>O</th>
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</thead>
<tbody>
<tr>
<td>9</td>
<td>2</td>
<td>7</td>
<td>4</td>
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<tr>
<td>- 6</td>
<td>5</td>
<td>- 3</td>
<td>8</td>
</tr>
<tr>
<td>4</td>
<td>7</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>- 3</td>
<td>9</td>
<td>- 1</td>
<td>9</td>
</tr>
<tr>
<td>5</td>
<td>2</td>
<td>- 3</td>
<td>6</td>
</tr>
</tbody>
</table>
It’s Your Turn

A. Subtract each of the questions below. Then subtract each question again using your calculator. Correct any mistakes you find.

1. 296 – 192 = 104
2. 865 – 43 = 822
3. 478 – 151 = 327
4. 9964 – 7853 = 2111
5. 54 897 – 12 607 = 42 290
6. 87 889 – 7 779 = 80 110

B. Find the difference. Check your work by using addition. Write the addition question beside each of the subtraction questions.

Remember you add the difference in your answer to the number being subtracted. (The last two numbers of the equation.)

1. 63 – 15 = 48
2. 39 – 27 = 12
3. 91 – 36 = 55
4. 375 – 54 = 321
5. 868 – 423 = 445
6. 290 – 130 = 160
7. 81 438 – 70 318 = 11 120
8. 2879 – 1632 = 1247
C. Solve these problems. Estimate to check your answers are correct. Show all your work in the space under each problem and complete the answer sentences.

1. There were 368 students at Hillbrook Elementary School. 225 students had permission to go ice skating. How many students were not going on the trip?

________ students were not going on the trip.

2. In the Bear Creek campground there were 248 registered campers. Some campers were staying trailers and some were in tents. If 125 people were in tents, how many people were in trailers?

________ people were in trailers.
Challenge Yourself
Are you a good problem solver? Try these. Circle your choice of answer for each problem.

1. In 2001 the population of Victoria was seventy-four thousand, one hundred twenty-five. Which number means seventy-four thousand, one hundred twenty-five?
   a. 74 135
   b. 75 125
   c. 74 521
   d. 74 025

2. What number is equal to \((8 \times 1000) + (7 \times 100) + (2 \times 10)\)?
   a. 80 720
   b. 8720
   c. 8702
   d. 8072

3. Mark was thinking of a number with 8 in the hundreds place. Which of these could be the number?
   a. 5280
   b. 1825
   c. 8137
   d. 2408

4. Which number sentence goes with \(12 - 5 = 7\)?
   a. \(7 - 5 = 2\)
   b. \(12 + 5 = 17\)
   c. \(12 = 7 = 19\)
   d. \(5 + 7 = 12\)
5. Write 8 subtraction questions each having a difference of 500.

**Example:** 800 – 300 = 500

____________________                   _____________________
_____________________               ______________________
_____________________               ______________________
_____________________               ______________________
_____________________               ______________________
_____________________               ______________________
Lesson 30
Review Lesson

A. Complete the basic facts equations.

1. 6 – 4 = ______ 11. 17 – 5 = ______
2. 9 – 8 = ______ 12. 16 – 8 = ______
3. 18 – 12 = ______ 13. 11 – 5 = ______
4. 12 – 9 = ______ 14. 8 – 4 = ______
5. 15 – 8 = ______ 15. 19 – 13 = ______
6. 15 – 7 = ______ 16. 12 – 7 = ______
7. 12 – 6 = ______ 17. 10 – 6 = ______
8. 17 – 13 = ______ 18. 9 – 5 = ______
9. 14 – 7 = ______ 19. 16 – 15 = ______
10. 13 – 9 = ______ 20. 15 – 3 = ______

B. Complete the fact families by writing the related subtraction facts.

Sample question: 7 + 9 = 16
5 + 7 = 12

1. 8 + 3 = 11
3 + 8 = 11

2. 7 + 5 = 12
5 + 7 = 12

3. 5 + 8 = 13
8 + 5 = 13

4. 9 + 7 = 16
7 + 9 = 16

5. 9 + 9 = 18
C. Use your knowledge of the basic facts to answer each set of questions.

Sample question: \(17 - 8 = 9\)
\(27 - 8 = \) ______
\(37 - 8 = \) ______.

1. \(15 - 7 = 8\)
   \(25 - 7 = \) ______
   \(35 - 7 = \) ______
   \(45 - 7 = \) ______
   \(55 - 7 = \) ______.

2. \(13 - 8 = 5\)
   \(23 - 8 = \) ______
   \(33 - 8 = \) ______
   \(43 - 8 = \) ______
   \(53 - 8 = \) ______.

D. Subtract. Check to see if you need to regroup.

Sample question: \(38\)
\(-27\)
\(11\)

1. \(87\)
   \(-68\)

2. \(96\)
   \(-85\)

3. \(73\)
   \(-44\)

4. \(62\)
   \(-47\)

5. \(80\)
   \(-51\)

6. \(47\)
   \(-29\)

7. \(81\)
   \(-23\)

8. \(78\)
   \(-19\)

9. \(390\)
   \(-80\)

10. \(570\)
   \(-50\)
E. Estimate and subtract.

1. Round to the nearest 10, then subtract to find the estimate.

Sample question:

\[
\begin{array}{ccc}
162 & -108 & -42 \\
\text{____} & \text{____} & \text{____}
\end{array}
\]

\[
\begin{array}{ccc}
83 & 77 & 48 \\
\text{____} & \text{____} & \text{____}
\end{array}
\]

\[
\begin{array}{ccc}
212 & 457 & -58 \\
\text{____} & \text{____} & \text{____}
\end{array}
\]

2. Round to the nearest 100, then subtract to find the estimate. Write the rounded numbers beside each question.

Sample question:

\[
\begin{array}{ccc}
162 & -108 & -58 \\
\text{____} & \text{____} & \text{____}
\end{array}
\]

\[
\begin{array}{ccc}
505 & 1016 & 1241 \\
-393 & -497 & -806
\end{array}
\]

\[
\begin{array}{ccc}
655 & 817 & 610 \\
-207 & -405 & -402
\end{array}
\]
F. Find the difference. Check your work by using addition. Write each addition checking question.

Sample question:  

\[
\begin{array}{ccc}
68 & & 43 \\
-25 & +25 & \\
43 & & 68 \\
\end{array}
\]

1. 74  2. 49  3. 767  

\[
\begin{array}{ccc}
74 & & 49 \\
-36 & -37 & -326 \\
\end{array}
\]

4. 3762  5. 97 546  

\[
\begin{array}{ccc}
3762 & & 97 546 \\
-1541 & -15 235 & \\
\end{array}
\]
Lesson 31
Subtracting 3-Digit Numbers With One Trade

Warm-Up
Fill in the blanks. Use your knowledge of place value and complete these question in your head. The first one is done as an example.

1. 2413 – 300 = 2113

2. 4627 – ______________ = 1627

3. 5348 – ______________ = 5340

4. 16275 – ______________ = 6275

5. 47827 – ______________ = 47727
It’s Your Turn

A. Use your place value mat and base 10 blocks to solve the subtraction questions. You will need to trade tens for ones or trade hundreds for tens. Ask a parent to watch you solve the problems using the mat and base 10 blocks.

1. 415
   –284
2. 262
   –145
3. 528
   –377
4. 327
   –109

B. Write each subtraction question in an HTO chart and then find the difference. Remember to check the ones column first. Show each trade you make on your work.

1. 419
   –326

2. 709
   –415
3. \[ \begin{array}{c}
232 \\
-117
\end{array} \]

4. \[ \begin{array}{c}
973 \\
-847
\end{array} \]
Challenge Yourself
This is what you do when you subtract money

Example: $5.75 – 2.15

1. Subtract pennies: 5 – 5 = 0
2. Subtract dimes: 7 – 1 = 6
3. Subtract dollars: 5 – 2 = 3
4. Put in the dollar sign ($) and the decimal point (.)

$5.75
2.15
$3.60

A. Line up the digits, then subtract. Remember your dollar signs. Check your answers with your calculator.

1. $7.82 – $6.60
2. $62.50 – $41.20
3. $775.90 – $212.50
4. $8.80 – 0.60

B. Find the difference.

1. $7.68
2. $864.95
3. $345.75

$3.42
$211.25
$220.10
Lesson 32
Another Look at Subtraction with One Trade

Warm-Up
Fill in the blanks. Use your knowledge of place value and complete these questions in your head. These are similar to the questions you completed in the previous Warm-Up.

1. \(65265 - \_\_\_\_\_\_\_\_ = 35265\)
2. \(8427 - \_\_\_\_\_\_\_\_ = 8407\)
3. \(18890 - \_\_\_\_\_\_\_\_ = 11890\)
4. \(40000 - \_\_\_\_\_\_\_\_ = 10000\)
5. \(9341 - \_\_\_\_\_\_\_\_ = 5341\)
It’s Your Turn

A. Trade and subtract. Show your trades.

1. 424
   \[ \begin{array}{c}
   \text{-}318 \\
   \text{106}
   \end{array} \]

2. 320
   \[ \begin{array}{c}
   \text{-}117 \\
   \text{103}
   \end{array} \]

3. 243
   \[ \begin{array}{c}
   \text{-}191 \\
   \text{22}
   \end{array} \]

4. 455
   \[ \begin{array}{c}
   \text{-}285 \\
   \text{170}
   \end{array} \]

5. 84
   \[ \begin{array}{c}
   \text{-}57 \\
   \text{27}
   \end{array} \]

6. 216
   \[ \begin{array}{c}
   \text{-}107 \\
   \text{109}
   \end{array} \]

B. Subtract. Trade wherever necessary. Show your trades.

1. 86
   \[ \begin{array}{c}
   \text{-}75 \\
   \text{11}
   \end{array} \]

2. 136
   \[ \begin{array}{c}
   \text{-}24 \\
   \text{112}
   \end{array} \]

3. 126
   \[ \begin{array}{c}
   \text{-}118 \\
   \text{38}
   \end{array} \]

4. 367
   \[ \begin{array}{c}
   \text{-}258 \\
   \text{109}
   \end{array} \]

5. 52
   \[ \begin{array}{c}
   \text{-}29 \\
   \text{23}
   \end{array} \]

6. 411
   \[ \begin{array}{c}
   \text{-}309 \\
   \text{102}
   \end{array} \]
Challenge Yourself
Solve each problem. Show your work in the box and write a sentence answer.

1. Jill went to the store with $12.75 to spend. She bought a jar of peanut butter for $2.98, a dozen eggs for $1.55, and a loaf of bread for $1.22. How much money did Jill have left?

Sentence answer: ________________________________________
______________________________________________________________________

2. James made $125.70 selling lemonade in July. His friend, Anna, made $135.20 babysitting during July. How much money did the children earn between them in July?

Sentence answer: ________________________________________
______________________________________________________________________

Sentence answer: ________________________________________

________________________________________________________
Lesson 33
Subtracting 3-Numbers with Two Trades

Warm-Up
Subtract. Line up the digits correctly and only trade when necessary. Show your trades.

1. 92 – 67  
2. 141 – 80  
3. 227 – 153  
4. 454 – 329  
5. 786 – 79  
6. 755 – 428
It’s Your Turn

A. Solve these subtraction questions on the HTO charts provided. Make sure to show all your trades.

1. \[ \begin{array}{c}
423 \\
-279 \\
\end{array} \]

2. \[ \begin{array}{c}
514 \\
-376 \\
\end{array} \]

3. \[ \begin{array}{c}
216 \\
-88 \\
\end{array} \]

4. \[ \begin{array}{c}
811 \\
-694 \\
\end{array} \]
B. Line up the digits on an HTO chart and subtract. Show all your trades.

1. $112 - 67$
2. $273 - 68$

3. $512 - 247$
4. $623 - 489$
Challenge Yourself
Go to http://www.aaamath.com/ for extra subtraction practice. From the list of Math topics, click on Subtraction and then scroll down to Equation—Three Digit.

Some other topics you may find helpful are:

- Subtracting Hundreds
- Using Estimation
- Mental Math
- Pencil and Paper
- Calculator
- Place Value

You can also find a selection of games at http://www.funbrain.com/
Lesson 34
Pencil and Paper Subtraction of 3-Digit Numbers with Regrouping

Warm-Up
Complete these questions by placing the correct number in each blank space. The first one is done as an example.

1. 60 = 5 tens + 10 ones
2. 90 = _____ tens + 10 ones
3. 40 = 3 tens + _____ ones
4. _____ = 7 tens + 10 ones
5. 300 = 2 hundreds + _____ tens
6. 500 = 4 hundreds + _____ tens
7. 800 = _____ hundreds + 10 tens
8. _____ = 1 hundred + 10 tens
9. 1000 = _____ hundreds + 9 tens + 10 ones
10. 1000 = 9 hundreds + 9 tens + _____ ones
It’s Your Turn
Subtract. In these questions you have to trade twice. Be sure to show all your work.

1.  486  
   -327

2.  746  
   -568

3.  483  
   -194

4.  673  
   -275

5.  923  
   -167

6.  867  
   -559
Challenge Yourself
Solve each problem. Show your work in the box and write a sentence answer to each question asked.

1. The school gives primary students pencils. The principal ordered 375 pencils, but only 189 pencils were used. How many pencils were left?

   Sentence Answer: ________________________________________
   __________________________________________________________

2. Sam is buying a fishing rod that costs $82.19. He gives the salesclerk $90.19. How much change will Sam get back?

   Sentence Answer: ________________________________________
   __________________________________________________________
3. A line of 430 people wanted to buy tickets to see a famous singer. Only 385 people got tickets. How many people did not get tickets?

Sentence Answer: ________________________________________

4. Mary Ann is reading a book that has 364 pages. She has read 119 pages so far. How many more pages does Mary Ann have to read?

Sentence Answer: ________________________________________
Lesson 35
Estimating Differences and Subtracting 4-, 5-, and 6-Digit Numbers (With and Without Trades)

Warm-Up
By now you should be able to recall most of the basic facts by memory. Below is a review of three rules (strategies) for easier facts if you find them necessary.

• Any number minus itself equals 0.

• Any number minus 0 equals that number.

• Any number minus 1, 2, 3, 4 can be quickly counted down to find the difference.

For example: for 19 – 4 you count down 4 digits—18, 17, 16, 15 to find the answer.

A. Complete the following facts.

1. 6 – 0 = _____   6. 55 – 3 = _____
2. 9 – 9 = _____   7. 88 – 88 = _____
3. 8 – 3 = _____   8. 93 – 0 = _____
4. 7 – 0 = _____   9. 41 – 4 = _____
5. 9 – 5 = _____  10. 61 – 2 = _____
B. Round each number to the nearest hundred.

1. 666 ________ 6. 4017 ________
2. 250 ________ 7. 12 124 ________
3. 1146 ________ 8. 16 371 ________
4. 2785 ________ 9. 21 960 ________
5. 8426 ________ 10. 59 081 ________
It’s Your Turn

A. Round each number to the nearest 100, then subtract.

Example:  
\[
\begin{array}{c}
7780 \rightarrow 7800 \\
-6369 \rightarrow -6400 \\
\hline
1400
\end{array}
\]

1. \(3465 \rightarrow \) 
2. \(6818 \rightarrow \) 
3. \(9240 \rightarrow \) 
4. \(-2119 \rightarrow \) 
5. \(-5798 \rightarrow \) 
6. \(-8515 \rightarrow \)

B. Estimate the answers to the following questions by rounding to the nearest 1000.

Example: 
\[
\begin{array}{c}
43684 \rightarrow 44000 \\
-21552 \rightarrow -22000 \\
\hline
22000
\end{array}
\]

1. \(79814 \rightarrow \) 
2. \(85213 \rightarrow \) 
3. \(93216 \rightarrow \) 
4. \(-63502 \rightarrow \) 
5. \(-71285 \rightarrow \) 
6. \(-55628 \rightarrow \)

4. \(356319 \rightarrow \) 
5. \(147219 \rightarrow \) 
6. \(48826 \rightarrow \) 
7. \(-35423 \rightarrow \)
**Challenge Yourself**

Look at the following annual profits for a local business.

- 2002—$34,896
- 2003—$43,986
- 2004—$32,894
- 2005—$45,465

Round each to the nearest 1000 to answer these questions. (Show your work.)

1. About how much greater was the profit in 1987 than in 1988?

2. About how much difference in profit was there in 1989 from 1986?

3. Which was greater, the combined profits from 1986-87 or 1988-89?
Lesson 36
Subtracting 4-Digit Numbers With Trading

Warm-Up
Fill in the blanks with the missing number.

Example: 6 hundreds 7 tens 5 ones = 6 hundreds 6 tens 15 ones

1. 2 hundreds 4 tens 3 ones = 2 hundreds 3 tens ____________ ones
2. 6 hundreds 3 tens 8 ones = 6 hundreds 2 tens ____________ ones
3. 9 hundreds 7 tens 2 ones = 9 hundreds 6 tens ____________ ones
4. 3 hundreds 3 tens 0 ones = 3 hundreds 2 tens ____________ ones
5. 4 hundreds 6 tens 2 ones = 3 hundreds ____________ tens 2 ones
6. 5 hundreds 5 tens 5 ones = 4 hundreds ____________ tens 5 ones
7. 8 hundreds 2 tens 1 ones = 7 hundreds ____________ tens 1 ones
8. 1 hundreds 1 tens 6 ones = 0 hundreds ____________ tens 6 ones
9. 3 thousands 2 hundreds 4 tens 3 ones =
   2 thousands ____________ hundreds 4 tens 3 ones
10. 5 thousands 8 hundreds 2 tens 2 ones =
    4 thousands ____________ hundreds 2 tens 2 ones
It’s Your Turn

A. In the following two questions, trading is required in only one question. Circle that question. Solve both questions.

1. 4205
   –4204

2. 5439
   –3574

Tell why you chose the question you did.

____________________________________________________________________________

____________________________________________________________________________

____________________________________________________________________________

B. Subtract. Trade whenever it is required and show your work.

1. 3976
   –582

2. 7946
   –2452

3. 4239
   – 74

4. 5843 – 2975 =

5. 1874 – 189 =

6. 4532
   –121

7. 5726
   –248

8. 7243
   –685
Challenge Yourself
Go to: http://klingon.cs.iupui.edu/~aharris/chis/chis.html

Have some fun with Chisenbop—doing basic arithmetic using your fingers.
Lesson 37
Finding Differences with Larger Numbers

Warm-Up
Here’s a trick for subtracting 5 from any number between 10 and 20.

Add the digit in the ones column to 5 to find the answer.

Example: $18 - 5 = \left(8 + 5\right) = 13$

The reason this works is because 5 is half of 10. It is as if you subtracted 10 (for example $18 - 10 = 8$), then added back the 5 which was not subtracted.

Complete the following minus 5 subtraction facts showing your addition step.

1. $13 - 5 =$ ________________________________

2. $17 - 5 =$ ________________________________

3. $19 - 5 =$ ________________________________

4. $16 - 5 =$ ________________________________

5. $12 - 5 =$ ________________________________
6. 14 – 5 = ________________________________
7. 18 – 5 = ________________________________
8. 11 – 5 = ________________________________
9. 15 – 5 = ________________________________
It’s Your Turn

A. Find the differences. Show your trades.

1. 3981
   
   \[ \boxed{1799} \]

2. 8426
   
   \[ \boxed{7841} \]

3. 9834
   
   \[ \boxed{7917} \]

4. $60.45
   
   \[ \boxed{31.84} \]

5. 48 019
   
   \[ \boxed{35 426} \]

6. 82 881
   
   \[ \boxed{65 320} \]

B. Solve this problem. Be sure to write a sentence answer.

An office employee has spent six weeks reorganizing invoices in a new filing cabinet. He has finished up to File #18 994. He still has to file from File #18 995 to File #22 990. How many numbers does he have left to file?

Sentence Answer: ________________________________________

________________________________________________________
Challenge Yourself
A 3-digit number is subtracted from a four digit number. The difference is 426. What could the two numbers be? Give two answers.

________________________________________________________

________________________________________________________

________________________________________________________

________________________________________________________
Lesson 38
Subtracting Across Zeros

Warm-Up
Complete each question by filling in the blanks. The first question is done for you.

1. 100 = _________ tens + 10 ones
2. 300 = 200 + _________ tens + 10 ones
3. 900 = 800 + 9 tens + _________ ones
4. 2000 = 1000 + 9 hundreds + _________ tens
5. 6000 = 5000 + _________ hundreds + 10 tens
6. 4000 = 3000 + 9 hundreds + 9 tens + _________ ones
7. 7000 = 6000 + 9 hundreds + _________ tens + 10 ones
8. 12000 = 11000 + _________ + 9 tens + 10 ones
9. 800 = 700 + _________ tens + 10 ones
10. 600 = _________ hundreds + 9 tens + 10 ones
It’s Your Turn

A. Rewrite these numbers as if you were going to trade for ones. (When you trade for ones, you must always trade for 10 ones.)

Examples:

\[
\begin{align*}
307 & \rightarrow 307 \\
5003 & \rightarrow 5003
\end{align*}
\]

1. 204 ______________________________
2. 1107 ______________________________
3. 8004 ______________________________

B. Subtract. Show addition questions which check your work. Show your trading.

1. 8003
   \[
   \begin{array}{c}
   8003 \\
   \downarrow \text{-3774}
   \end{array}
   \]

2. 6050
   \[
   \begin{array}{c}
   6050 \\
   \downarrow \text{-3375}
   \end{array}
   \]

3. 7500
   \[
   \begin{array}{c}
   7500 \\
   \downarrow \text{-2478}
   \end{array}
   \]

4. 3000
   \[
   \begin{array}{c}
   3000 \\
   \downarrow \text{-1525}
   \end{array}
   \]

5. $20.00
   \[
   \begin{array}{c}
   $20.00 \\
   \downarrow \text{-4.17}
   \end{array}
   \]

6. $90.05
   \[
   \begin{array}{c}
   $90.05 \\
   \downarrow \text{-23.75}
   \end{array}
   \]
Challenge Yourself
Find the difference. Use mental math.

1. 400 – 174 =  
2. 500 – 189 =  
3. 347 – 215 =  
4. 701 – 500 =  
5. 428 – 299 =  
6. 152 – 107 =  

Lesson 39
Review Lesson

A. Complete the basic facts equations.

6 11 3 13 6 11 13 6
–2 –7 –3 –5 –1 –6 –8 –3

12 5 10 7 13 4 10 13
–6 –4 –6 –2 –9 –1 –7 –7

14 – 9 = 15 – 6 = 11 – 3 = 18 – 9 =

12 – 8 = 14 – 8 = 8 – 7 = 12 – 3 =

B. Subtract. Show your trade in each question.

1. 192
   –184
2. 839
   –595
3. 485
   –57
4. 435
   –72
5. 672
   –246

6. 987
   –69
7. 694
   –287
8. 786
   –77
9. 358
   –63
10. 971
    –734
C. Subtract with two trades. Show your trades.

1.

\[
\begin{array}{c|c|c}
H & T & O \\
\hline
9 & 3 & 4 \\
-2 & 7 & 5 \\
\end{array}
\]

2.

\[
\begin{array}{c|c|c}
H & T & O \\
\hline
8 & 5 & 1 \\
-4 & 6 & 2 \\
\end{array}
\]

3.

\[
\begin{array}{c|c|c}
H & T & O \\
\hline
6 & 1 & 2 \\
-9 & 6 & 9 \\
\end{array}
\]

4.

\[
\begin{array}{c|c|c}
H & T & O \\
\hline
5 & 4 & 3 \\
-8 & 8 & 8 \\
\end{array}
\]

D. Subtract using two trades. Show your work.

1. 666
   -88

2. 127
   -49

3. 627
   -239

4. 745
   -496

5. 924
   -437
E. Estimate the answers to the following questions by rounding to the nearest 1000.

1. 91 236
   - 45 289
   ————
   ————

2. 73 561
   - 21 982
   ————
   ————

F. Find the difference. Trade where it is required and show all your work.

1. 1341
   - 587
   ———
   ———

2. 4321
   - 1737
   ———
   ———

3. 5724
   - 1543
   ———
   ———

4. 2576
   - 882
   ———
   ———

5. 9473
   - 8365
   ———
   ———

6. 8000
   - 4484
   ———
   ———

7. 9704
   - 5816
   ———
   ———

8. 6070
   - 895
   ———
   ———

9. $90.00
   - $62.50
   ———
   ———

10. $78.00
    - $15.95
    ———
    ———

11. 90 236
    - 17 878
    ———
    ———

12. 41 326
    - 19 812
    ———
    ———
G. Which answers are incorrect? **Check by adding** to find the differences for each question. Show your work beside each subtraction. Circle all questions with incorrect answers.

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<td>41983</td>
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**Game Ideas**

You can use games to make practising the basic facts more enjoyable for your child.

**Flashcards**
If you have two children, you can have flash cards races. Flash the card quickly. The child who is first to give the correct answer gets the card. The child with the most cards wins.

If you have one child, flash each card quickly. If your child gives you the correct answer, put it face down in one pile. If he or she gives you an incorrect answer, put it face down in a second pile. Now pick up the incorrect answer pile of flashcards, shuffle them, and repeat.

**Concentration**
You can make a concentration game by printing subtraction equations on one set of cards and answers on another. Just make sure there are not two equations with the same answer.

Mix the cards and lay them face down. Take turns trying to match equations with their answers.

You can also make concentration cards with the equations on one set of cards and equation plus answers on another set of cards.

**Run Round the Circle**
Draw a small circle. Put any number from 10 to 18 in the circle and draw arrows out to a variety of numbers that can be subtracted from the number in the circle.

Ask your child to run round the circle by calling out the answers as quickly as possible.
Triangle Cards
Make triangle-shaped flashcards. On each triangle:
• in one corner print a number from eleven to nineteen
• in the two other corners, print numbers (one to ten) that equal the first number when added together

Have your child cover one number with his or her thumb and use the other two numbers to make up a basic fact question. The number under your child's thumb is the answer.

Cross the River
Make a drawing on a sheet of paper or chalkboard like the illustration below. Put in as many stones as you wish

On the riverbank write part of a subtraction equation. For example, write 15 –
On each stone in the river, print numbers that can be taken away from 15 to form basic facts.

**Ask:** Can you cross the river without falling in?

Have your child take away each number to cross safely to the other side of the river.

A variation to this game is to draw a set of stairs instead of the stones in a river.
Part 2
Subtraction

Answer Key
Pre-Test—Answer Key
Basic Subtraction Facts to Eighteen

Part A

Answer the following questions as quickly as possible. This is not a timed test.

1. 7  2. 6  3. 9  4. 9  5. 5
6. 9  7. 9  8. 6  9. 9  10. 8
11. 7  12. 9  13. 6  14. 2  15. 5
16. 9  17. 6  18. 9  19. 7  20. 5
21. 5  22. 8  23. 6  24. 4  25. 5

Fact Families

Complete the fact families by writing the related subtraction facts.

Example:  
8 + 3 = 11  11 – 3 = 8  
3 + 8 = 11  11 – 8 = 3

1. 5 + 4 = 9  9 – 4 = 5  2. 6 + 7 = 13  13 – 7 = 6
4 + 5 = 9  9 – 5 = 4  7 + 6 = 13  13 – 6 = 7

3. 8 + 7 = 15  15 – 7 = 8  4. 9 + 7 = 16  16 – 7 = 9
7 + 8 = 15  15 – 8 = 7  7 + 9 = 16  16 – 9 = 7

5. 8 + 5 = 13  13 – 5 = 8  
5 + 8 = 13  13 – 8 = 5
Mental Math

Use your knowledge of the basic facts to complete each set of equations.

1. \[16 - 7 = 9\]
   \[26 - 7 = 19\]
   \[36 - 7 = 29\]
   \[46 - 7 = 39\]
   \[56 - 7 = 49\]

2. \[14 - 9 = 5\]
   \[54 - 9 = 45\]
   \[64 - 9 = 55\]
   \[74 - 9 = 65\]

3. Find the difference by subtracting tens.

   Example: \[259 - 129 = 130\]
   \[25 \text{ tens} - 12 \text{ tens} = 13 \text{ tens}\]

   a. \[52 - 12 = 40\]
   b. \[137 - 107 = 30\]
   c. \[972 - 472 = 500\]
   d. \[374 - 204 = 170\]
   e. \[776 - 176 = 600\]

These skills are covered in Lessons 22, 23, and 24.
Part B—Subtracting 2- and 3-digit Numbers Without Regrouping.

Subtract the following equations

1. 89   2. 97   3. 98   4. 67   5. 99
   \[\frac{\text{–}46}{\text{43}}\]   \[\frac{\text{–}94}{3}\]   \[\frac{\text{–}48}{50}\]   \[\frac{\text{–}23}{44}\]   \[\frac{\text{–}21}{78}\]

   \[\frac{\text{–}321}{533}\]   \[\frac{\text{–}652}{131}\]   \[\frac{\text{–}520}{401}\]   \[\frac{\text{–}521}{262}\]   \[\frac{\text{–}246}{711}\]

These skills are covered in Lesson 25.

Part C—Estimate to Subtract

1. Draw lines to match the number on the left to its rounded number on the right.

226 300
354 900
907 700
250 1000
976 200
736 400

2. Round to the nearest 10 and subtract.

a. 64   60   b. 131   130   c. 952   950
   \[\frac{\text{–}25}{40}\]   \[\frac{\text{–}20}{100}\]   \[\frac{\text{–}26}{350}\]   \[\frac{\text{–}30}{604}\]   \[\frac{\text{–}604}{600}\]
3. Round to the nearest 100 and subtract.

1. 598 \[\rightarrow 600\] 2. 1817 \[\rightarrow 1800\] 3. 2358 \[\rightarrow 2300\]

\[
\begin{array}{ccc}
-277 & -300 & -1151 \\
300 & 700 & 200 \\
\end{array}
\]

These skills are covered in Lesson 26.

**Part D—Subtraction With One Trade**

A. Find the difference.

\[
\begin{array}{ccccc}
1. & 81 & 2. & 91 & 3. & 82 \\
& -26 & & -35 & & -13 \\
& 55 & & 56 & & 69 \\
\end{array}
\]

\[
\begin{array}{ccccc}
4. & 42 & 5. & 71 \\
& -29 & & -52 \\
& 13 & & 19 \\
\end{array}
\]

\[
\begin{array}{ccccc}
6. & 71 & 7. & 81 & 8. & 21 \\
& -625 & & -570 & & -17 \\
& 158 & & 351 & & 119 \\
\end{array}
\]

\[
\begin{array}{ccccc}
9. & 41 & 10. & 81 \\
& -281 & & -341 \\
& 282 & & 585 \\
\end{array}
\]

These skills are covered in Lessons 27, 28, 29, 31, and 32.

B. Subtract. Check your answers with addition. Write the addition questions next to each subtraction question.

\[
\begin{array}{cccc}
1. & 475 & 411 & 2. & 968 \\
& -64 & +64 & & -249 \\
& 411 & 475 & & 719 \\
\end{array}
\]

\[
\begin{array}{cccc}
3. & 480 & 340 & 4. & 51 \\
& +140 & +140 & & \\
& 340 & 480 & & \\
\end{array}
\]

\[
\begin{array}{cccc}
5. & 63547 & 23107 & 6. & 3567 \\
& +1549 & +40440 & & \\
2018 & 3567 & 23107 & 63547 \\
\end{array}
\]

These skills are covered in Lessons 27, 28, 29, 31, and 32.
**Part E—Subtraction With Two Trades**

Find the difference. Show your trading.

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<td>1. $832$</td>
<td>$830$</td>
<td>$531$</td>
<td>$640$</td>
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<td>$-467$</td>
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<td>$365$</td>
<td>$565$</td>
<td>$195$</td>
<td>$599$</td>
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This skill is covered in Lessons 33 and 34.

**Part F—Estimating Differences and Subtracting 4- to 6-Digit Numbers**

A. Round numbers to the nearest 100 and subtract.

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<tr>
<td>1. $3753$</td>
<td>$3800$</td>
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<tr>
<td>$-1431$</td>
<td>$-1400$</td>
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<tr>
<td>$2400$</td>
<td>$4700$</td>
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| 2. $15343$ | $15300$ |
| $-10554$ | $-10600$ |

| 3. $375421$ | $375400$ |
| $-164820$ | $-164800$ |
| $210600$ |   |

B. Round numbers to the nearest 1000 and subtract.

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<td>1. $5426$</td>
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<tr>
<td>$-1760$</td>
<td>$-2000$</td>
</tr>
<tr>
<td>$3000$</td>
<td>$8000$</td>
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</table>

| 2. $23410$ | $23000$ |
| $-14768$ | $-15000$ |

| 3. $598320$ | $598000$ |
| $-76780$ | $-77000$ |
| $521000$ |   |

This skill is covered in Lesson 35.
Part G—Subtracting with Three Trades and Across Zeros

Find the difference.

1. 8 2 4 3 
2. $7 3 4 6$
3. 1 7 3 2 7 4
4. $1 0 0 0 0$
5. 3 1 2 1 2 1

- 6 8 5 
- 1 9 9 9 
- 9 5 4 6 
- 4 1 5 0 
- 1 8 5 9 5

7 5 5 8 
$5 3 4 7$
7 7 8 1 
5 8 5 0 
2 4 7 5 1

These skills are covered in Lessons 36, 37, and 38.
Answer Key—Part 2
(for student-marked activities)

Subtraction

Lesson 22: Separating and Comparing Numbers
Practice Sheet

It’s Your Turn

A. 8 9 4
   8 3 5
   2 5 5

B. 8 6
   3 6
   5 6
   3 10
   6 7

Lesson 23: Counting Back and Fact Families
Practice Sheet

Warm Up
5 5 3 5 3 5
6 8 11 8 6 4
11 8 7 10 7 8

It’s Your Turn
A. 2 8 12 1 8
   8 7 8 7 8

B. 6 9 7
   5 8 10

C. 15 – 7 = 8
   12 – 5 = 7
   11 – 2 = 9
   12 – 8 = 4
   17 – 9 = 8
   15 – 8 = 7
   12 – 7 = 5
   11 – 9 = 2
   12 – 4 = 8
   17 – 8 = 9
Challenge Yourself
1. b. 6059
2. b. 8 hundreds
3. c. 9307
4. d. 73 Douglas Street
5. b. 4200
6. c. $590

Lesson 24: Mental Math for Subtraction
Practice Sheet

Warm Up
5 7 9 8 9
2 9 9 5 8
7 3 9 8 6
8 5 5 7 8
9 9 6 9 7
3 8 2 6 7

It’s Your Turn
A. 1. 17 – 8 = 9 2. 15 – 9 = 6
  27 – 8 = 19 25 – 9 = 16
  37 – 8 = 29 35 – 9 = 26
  47 – 8 = 39 45 – 9 = 36
  57 – 8 = 49 55 – 9 = 46
B. 56 – 36 = 20 136 – 16 = 120
  91 – 21 = 70 187 – 127 = 60
  85 – 55 = 30 248 – 148 = 100
  42 – 22 = 20 175 – 125 = 50
  67 – 47 = 20 363 – 203 = 160

Challenge Yourself
1. Drawer T
   Drawer S
   Drawer U
   Drawer R
   Drawer V
2. Who Am I?
   I am 46 509

Lesson 25: Subtracting 2- and 3-Digit Numbers Without Regrouping
Practice Sheet

Warm Up

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<tr>
<td>1. $16 - 9 = 7$</td>
<td>2. $16 - 7 = 9$</td>
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<td>2. $17 - 9 = 8$</td>
<td>3. $17 - 8 = 9$</td>
<td></td>
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<tr>
<td>3. $11 - 7 = 4$</td>
<td>4. $11 - 4 = 7$</td>
<td></td>
</tr>
<tr>
<td>4. $13 - 4 = 9$</td>
<td>5. $13 - 9 = 4$</td>
<td></td>
</tr>
<tr>
<td>5. $12 - 5 = 7$</td>
<td>6. $12 - 7 = 5$</td>
<td></td>
</tr>
<tr>
<td>6. $11 - 8 = 3$</td>
<td>7. $11 - 3 = 8$</td>
<td></td>
</tr>
<tr>
<td>7. $14 - 9 = 5$</td>
<td>8. $14 - 5 = 9$</td>
<td></td>
</tr>
<tr>
<td>8. $14 - 8 = 6$</td>
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</table>

It's Your Turn

A.
1. 53
2. 103
3. 42 (don't accept a 0 in the hundreds place)
4. 123
5. 119
6. 202

B.
1. 325
2. 320

C.
1. 20
2. 21
3. 13
4. 51
5. 115
6. 122
7. 307
8. 724

Challenge Yourself

A.
15 – 10 = 5
14 – 9 = 5
13 – 8 = 5
12 – 7 = 5
11 – 6 = 5
10 – 5 = 5
9 – 4 = 5
8 – 3 = 5
7 – 2 = 5
6 – 1 = 5
5 – 0 = 5

B. \[8 + z = 15\] \[z + 8 = 15\] \[15 – 8 = z\] \[15 – z = 8\]

C. What do you do if the first number in a subtraction equation is missing? Add the remaining addend to the answer (difference).
14 – 5 = 9
14 – 9 = 5

D. 1. 17 – 9 = 8  2. 12 – 5 = 7
3. 13 – 4 = 9  4. 14 – 8 = 6
5. 11 – 6 = 5  6. 13 – 5 = 8

E. 1. 63 + 64 = 127  2. 13 + 66 = 79
3. 106 + 111 = 217  4. 342 + 124 = 466
5. 375
\[\begin{array}{c}
-233
\end{array}\]
\[142\] 6. 948
\[\begin{array}{c}
-46
\end{array}\]
\[902\]

Lesson 26: Estimating to Subtract

Practice Sheet

Warm Up

Your child’s work should show the numbers lined up correctly in each HTO chart. The answers are:
1. 63
2. 13
3. 203
4. 320
5. 2116
6. 1045
7. 66 206
8. 312 103
It’s Your Turn

A.  
1. 176  
2. 212  
3. 143  
4. 96  
5. 108  
6. 217  
7. 185  
8. 134

B.  
1. 70  
2. 70  
3. 50  
4. 110  
5. 160  
6. 200

C.  
1. 400  
2. 800  
3. 300  
4. 500  
5. 1200  
6. 1700

D.  
1. correct  
2. 875 → 800  
3. correct  
4. 1271 → 1200  
5. 1573 → 1500  
6. correct  
7. correct  
8. 1017 → 1100
Lesson 27: Subtracting 2-Digit Numbers with Regrouping

Warm Up

A. 50 120
  90 380
  100 280
  10 200
B. 400 800
  600 900
  2000 1600
C. 1. 80
   -40
   40
  2. 90
   -20
   70
  3. 80
   -60
   20
  4. 100
   -10
   90
  5. 110
   -80
   30

It’s Your Turn

1. 37
2. 6 (no zero in the 10’s place)
3. 19
4. 25
5. 7 (no zero in the 10’s place)
6. 16
7. 37
8. 24
Challenge Yourself
No Challenge activity

Lesson 28: Subtraction to 100 with Regrouping

Warm Up
1. 8              2. 10
3. 6              4. 6
5. 6              6. 3
7. 8              8. 3
9. 5              10. 6
11. 2             12. 15
13. 9             14. 6
15. 8             16. 7
17. 3             18. 9
19. 10            20. 5
21. 8             22. 3

It’s Your Turn
1.  
\[
\begin{array}{c|c}
T & O \\
\hline
4 & 1 \\
-3 & 6 \\
\hline
1 & 5 \\
\end{array}
\]

2.  
\[
\begin{array}{c|c}
T & O \\
\hline
1 & 4 \\
-1 & 9 \\
\hline
5 & 5 \\
\end{array}
\]

3.  
\[
\begin{array}{c|c}
T & O \\
\hline
6 & 1 \\
-4 & 3 \\
\hline
2 & 8 \\
\end{array}
\]

4.  
\[
\begin{array}{c|c}
T & O \\
\hline
5 & 8 \\
-4 & 9 \\
\hline
1 & 9 \\
\end{array}
\]

5.  
\[
\begin{array}{c|c}
T & O \\
\hline
2 & 3 \\
-1 & 4 \\
\hline
1 & 9 \\
\end{array}
\]

6.  
\[
\begin{array}{c|c}
T & O \\
\hline
3 & 5 \\
-1 & 7 \\
\hline
2 & 8 \\
\end{array}
\]

Answer Key
Challenge Yourself
1. c. $80.00
2. b. 26
3. 175 900
   155 900
   135 900
   135 900
   115 900
   115 900
   95 900

Lesson 29: Checking Your Work
Practice Sheet

Warm Up

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<td>9</td>
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<td>6</td>
</tr>
<tr>
<td>4</td>
<td>7</td>
<td>1</td>
<td>6</td>
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</tbody>
</table>
It’s Your Turn

A. All answers are to be checked by use of calculator

1. 104  2. 822  3. 327
4. 2111  5. 42290  6. 80110

1. 63  48
2. 39  12
3. 91  55

15
15
27
27
36
36

48 63 12 39 55 91

4. 375  321
5. 868  445
6. 290  160

54
54
423
423
130
130

321 375 445 868 160 290

7. 81438  11120
8. 2879  247

318
318

11120 81438 1247 2879

C.

1. 368  400

225
200

143  200

143 students were not going on the trip.

2. 248  200

125
100

123  100

123 people were in trailers.

Challenge Yourself

1. b
2. b
3. b
4. d
5. a variety of answers such as:

700 – 200 = 500  or  1782 – 1282 = 500
1300 - 800 = 500  32640 – 32140 = 500
Lesson 30: Review Lesson
Practice Sheet

A.  1. 2  11. 12
   2. 1  12. 8
   3. 6  13. 6
   4. 3  14. 4
   5. 7  15. 6
   6. 8  16. 5
   7. 6  17. 4
   8. 4  18. 4
   9. 7  19. 1
  10. 4  20. 12

B.  1. 11 – 8 = 3  2. 12 – 7 = 5
    11 – 3 = 8  12 – 5 = 7
    3. 13 – 5 = 8  4. 16 – 7 = 9
    13 – 8 = 5  16 – 9 = 7
    5. 18 – 9 = 9

C.  1. 25 – 7 = 18  2. 23 – 8 = 15
    35 – 7 = 28  33 – 8 = 25
    45 – 7 = 38  43 – 8 = 35
    55 – 7 = 48  53 – 8 = 45

D.  1. 19  2. 11  3. 29  4. 15  5. 29
    6. 18  7. 58  8. 59  9. 310  10. 520

E.  1. 80  80  50
    2. 40  30  30
    3. 40  50  20
    4. 210  460
    5. 60  240
    6. 50  220
Lesson 31: Subtracting 3-Digit Numbers With One Trade

Practice Sheet

Warm Up

1. completed
2. 3000
3. 8
4. 10 000
5. 100

It’s Your Turn

A. 1. 131 2. 117 3. 151 4. 218
Lesson 32: Another Look at Subtraction with One Trade
Practice Sheets

Warm Up
1. 30 000
2. 20
3. 7000
4. 30 000
5. 4000

Challenge Yourself
A. 1. $1.22 2. $21.30
   3. $563.40 4. $8.20

B. 1. $4.26 2. $653.70 3. $125.65

Answer Key
186
Addition and Subtraction  Survive Math 5
Answer Key

It’s Your Turn

A. 1.  424 2.  320 3. 243
  -318  -117  -191
  106  203  52

  4.  315  5.  714  6.  016
    -285  -57  -107
    170  27  109

B. 1.  86 2.  136 3.  126
   -75  -24  -118
   11  112  8

  4.  367  5.  52  6.  411
    -258  -29  -309
    109  23  102

Challenge Yourself

Word Problems

1. Both steps of the problem must be shown.

   $2.98 $12.75
   1.55 $12.75
   1.22 $7.00
   $5.75

   Jill had $7.00 left.

2. $125.70

   +$135.20
   $260.90

   The children earned a total of $260.90

3. $44 529

   $32 425
   $12 104

   Mrs. Jensen earned $12 104 more in 2005.
Lesson 33: Subtracting 3-Digit Numbers with Two Trades

Practice Sheet

Warm Up

Your child is to have each set of digits the correct position and all trades shown.

1. \( \underline{812} \) – \( \underline{25} \) = \( \underline{787} \)
2. \( \underline{92} \) – \( \underline{80} \) = \( \underline{12} \)
3. \( \underline{112} \) – \( \underline{153} \) = \( \underline{71} \)
4. \( \underline{414} \) – \( \underline{329} \) = \( \underline{85} \)
5. \( \underline{716} \) – \( \underline{79} \) = \( \underline{637} \)
6. \( \underline{786} \) – \( \underline{428} \) = \( \underline{358} \)

It’s Your Turn

A. 1. 
\[
\begin{array}{ccc}
  & H & T & O \\
1. & 3 & -4 & -2 \\
2. & 11 & 7 & 9 \\
  & 1 & 4 & 4 \\
\end{array}
\]
2. 
\[
\begin{array}{ccc}
  & H & T & O \\
1. & 4 & -5 & -3 \\
2. & 10 & 7 & 6 \\
  & 1 & 3 & 8 \\
\end{array}
\]
3. 
\[
\begin{array}{ccc}
  & H & T & O \\
1. & 1 & 2 & 1 \\
2. & 10 & 8 & 8 \\
  & 1 & 2 & 8 \\
\end{array}
\]
4. 
\[
\begin{array}{ccc}
  & H & T & O \\
1. & 7 & -8 & -6 \\
2. & 10 & 9 & 4 \\
  & 1 & 1 & 7 \\
\end{array}
\]
Lesson 34: Pencil and Paper-Subtraction of Three Digits with Regrouping

Practice Sheet

Warm Up

1. 10
2. 8
3. 10
4. 80
5. 10
6. 10
7. 700
8. 200
9. 9
10. 10

Answer Key

1. 

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<tr>
<td>-</td>
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<td>4</td>
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</table>
It’s Your Turn

1. \[\begin{array}{c}
    716 \\
    486 \\
    \text{–327} \\
    159
    \end{array}\]  

6. \[\begin{array}{c}
    61316 \\
    746 \\
    \text{–568} \\
    178
    \end{array}\]

7. \[\begin{array}{c}
    31713 \\
    483 \\
    \text{–194} \\
    289
    \end{array}\]

8. \[\begin{array}{c}
    51613 \\
    673 \\
    \text{–275} \\
    398
    \end{array}\]

5. \[\begin{array}{c}
    81113 \\
    923 \\
    \text{–167} \\
    756
    \end{array}\]

6. \[\begin{array}{c}
    51.7 \\
    867 \\
    \text{–559} \\
    308
    \end{array}\]

Challenge Yourself

1. \[\begin{array}{c}
    375 \\
    \text{–189} \\
    186
    \end{array}\] 186 pencils were left.

2. \[\begin{array}{c}
    $90.19 \\
    \text{–82.19} \\
    \$8.00
    \end{array}\] Sam will get $8.00 back.

3. \[\begin{array}{c}
    430 \\
    \text{–385} \\
    45
    \end{array}\] 45 people did not get tickets.

4. \[\begin{array}{c}
    364 \\
    \text{–119} \\
    245
    \end{array}\] Mary Ann has 245 more pages to read.

Lesson 35: Estimating Differences and Subtracting 4-, 5-, and 6-Digit Numbers (With and Without Trades)

Warm Up

A. 1. 6 6. 52
    2. 0 7. 0
    3. 5 8. 93
    4. 7 9. 37
    5. 5 10. 59
B. 1. 1700  
2. 300  
3. 1100  
4. 2800  
5. 8400  
6. 4000  
7. 12100  
8. 16400  
9. 22000  
10. 59100

It’s Your Turn

A. 1. $3465 \rightarrow 3500$  
    $-2119 \rightarrow -2100$  
    $1400$  
    2. $6818 \rightarrow 6800$  
    $-5798 \rightarrow -5800$  
    $-1000$  
    3. $9240 \rightarrow 9200$  
    $-8515 \rightarrow -8500$  
    $-700$

4. $6450 \rightarrow 6500$  
    $-4297 \rightarrow -4300$  
    $2200$  
    5. $2720 \rightarrow 2700$  
    $-1414 \rightarrow -1400$  
    $1300$  
    6. $7802 \rightarrow 7800$  
    $-350 \rightarrow -400$  
    $7400$

B. 1. $80000$  
    $-64000$  
    $16000$  
    2. $85000$  
    $-71000$  
    $14000$  
    3. $93000$  
    $-56000$  
    $37000$

4. $356000$  
    $-49000$  
    $307000$  
    5. $147000$  
    $-35000$  
    $112000$

Challenge Yourself

1. $44000$  
    $-33000$  
    $11000$  
The profit was about $11000$ greater.

2. $45000$  
    $-35000$  
    $10000$  
The difference in profits was about $10000$.  

Survive Math S — Addition and Subtraction
Lesson 36: Subtracting 4-Digit Numbers With Trading

Warm Up

1. 2 hundreds 4 tens 3 ones = 2 hundreds 3 tens 13 ones
2. 6 hundreds 3 tens 8 ones = 6 hundreds 2 tens 18 ones
3. 9 hundreds 7 tens 2 ones = 9 hundreds 6 tens 12 ones
4. 3 hundreds 3 tens 0 ones = 3 hundreds 2 tens 10 ones
5. 4 hundreds 6 tens 2 ones = 3 hundreds 16 tens 2 ones
6. 5 hundreds 5 tens 5 ones = 4 hundreds 15 tens 5 ones
7. 8 hundreds 2 tens 1 ones = 7 hundreds 12 tens 1 ones
8. 1 hundreds 1 tens 6 ones = 0 hundreds 11 tens 6 ones
9. 3 thousands 2 hundreds 4 tens 3 ones =
   2 thousands 12 hundreds 4 tens 3 ones
10. 5 thousands 8 hundreds 2 tens 2 ones =
    4 thousands 18 hundreds 2 tens 2 ones

It’s Your Turn

A. 1. 4205
   2. 5439
   -4204
   -3574
   1
   1865

Example: You have to trade/borrow three times in question 2.

B. 1. 3976
   2. 7946
   -582
   -2452
   3396
   5494
   4165
   817
   814
   1
   113

4. 5843
   5. 1874
   -2975
   -189
   2868
   1685

Profits for 1986-87 were greater by about $1000.
Lesson 37: Finding Differences with Larger Numbers

Practice Sheet

Warm Up

1. 13 – 5 = (3 + 5) = 8  
2. 17 – 5 = (7 + 5) = 12  
3. 19 – 5 = (9 + 5) = 14  
4. 16 – 5 = (6 + 5) = 11  
5. 12 – 5 = (2 + 5) = 7

It's Your Turn

A. 1. 2182  
   2. 585  
   3. 1917  
   4. $28.61  
   5. 12 593  
   6. 17 561

B. 3995 file numbers are left.

Challenge Yourself

There are a variety of answers.

Example: 729 – 303 = 426
Lesson 38: Subtracting Across Zeros

Practice Sheet

Warm Up
1. 9  
2. 9  
3. 10 
4. 10 
5. 9  
6. 10 
7. 9  
8. 9  
9. 9  
10. 5

It’s Your Turn
A.  
1. 1914 
   204  
   0917  
   79914  
3. 89943

B.  
1. 8003  
   4229 
   −3774  
   4229  
2. 6050  
   2675 
   +3774  
   6050  
3. 7991  
   5022 
   −2478  
   5022  
4. 3000  
   1475 
   +1525  
   1475  
5. $20.00  
   $5022 
   −4.17  
   $5017  
6. $90.05  
   $66.30 
   +4.17  
   $66.34  
7. $15.83  
   $20.00 
   −23.75  
   $66.30  
8. $90.05  
9. $66.30 
10. $90.05
Challenge Yourself

1. 226  2. 311  3. 132
4. 201  5. 129  6. 45

Lesson 39: Review
Practice Sheet

A. 4 4 0 8 5 5 5 3
6 1 4 5 4 3 3 6
5 9 8 9
4 6 1 9

B. 1. 192 2. 839 3. 485 4. 435 5. 672
184 595 57 72 246
8 244 428 363 426

71 81 71 21 61
5. 987 6. 694 8. 786 9. 358 10. 971
69 287 77 63 734
918 407 9 295 237

C. 1.

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### Answer Key

**Addition and Subtraction**

**Survive Math 5**

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<td>71 20 1</td>
<td>41 98 3</td>
<td>83 97 2</td>
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Mastery Test—Answer Key

Part A
Write the value for the underlined in the following numbers. Write the value in numbers rather than words.

1. 603 710 100’s

2. 392 557 10 000’s

3. 876 327 100 000’s

4. 909 587 10 000’s

Part B
Round each number to the nearest: 10 100 1000

1. 8926 8930 8900 9000

2. 6438 6440 6400 6000

3. 1499 1500 1500 1000

4. 19 281 19 280 19 300 19 000

5. 81 111 81 110 81 100 81 000
Part C

1. a. Estimate the following sums by rounding to the nearest 100.

   1. 420
      261
      +854
      1600
   2. 231
      880
      +500
      1600
   3. 7894
      4986
      +8921
      21800

b. Estimate the following sums by rounding to the nearest 1000.

   1. 3844
      2065
      +3787
      10000
   2. 32654
      48976
      +85609
      168000
   3. 48768
      122509
      +30127
      117000

Part D

Write the expanded form numbers in standard form (Hint: Arrange the numbers first according to their values.)

1. 456 424

   50 000
   4
   6000
   400 000
   400
   20

2. 934 876

   6
   4000
   900 000
   800
   70
   30 000
3. Write the expanded form of these numbers.
   
   a. 384 019
      
      \((3 \times 100 000) + (8 \times 10 000) + (4 \times 1000) + (1 \times 10) + (9 \times 1)\)
      
      \(300 000 + 80 000 + 4000 + 10 + 9\)

   b. 762 500
      
      \((7 \times 100 000) + (6 \times 10 000) + (2 \times 1000) + (5 \times 100)\)
      
      \(700 000 + 60 000 + 2000 + 500\)

Part E
Write the following as numerals.

1. forty-three thousand three hundred sixty-four
   
   43 364

2. one hundred eighty-two thousand three hundred fifty-six
   
   182 356

3. seven hundred six thousand fifty-two
   
   706 052

4. nine hundred forty thousand eight hundred one
   
   940 801

5. seven hundred nine thousand
   
   709 000

6. fifty thousand two hundred eighty-nine
   
   50 289
7. four hundred thousand fifty
   400 050

8. six hundred thousand
   600 000

Part F

A. **Increase** the following numbers by the amounts shown.
   1. 145 926—two 145 928
   2. 389 000—six hundreds 389 600
   3. 15 034—four hundreds 15 434
   4. 2999—one 3000

B. **Decrease** the following numbers by the amount shown.
   1. 84 986—sixty 84 926
   2. 700 000—three ten thousands 670 000
   3. 960 000—three ten thousands 15 434
   4. 428 000—one hundred 3000
Part G
Find the answers to the following problems. Show your work. Remember to write your statement answer.

1. Tanya and her friend's camping trip last summer cost $265.34 for food, $68.50 for gas, $105.00 for campsite rental, $48.50 for a canoe rental, and $21.55 for fishing licenses. What were their total expenses?

Statement: $487.34 Tanya and her friend spent $487.34 on their camping trip.

2. The Canton family needs to know the combined weight of their group. They want to check whether they exceed the weight limit of 350 kg for a small boat they wish to ride in at the lake. Ann weighs 45 kg and her sister, Susan, 30 kg. Their brother Joe weighs 59 kg, their father 89 kg, and his brother 82 kg. Can they safely board this boat? Use subtotals to calculate your answer.

Statement: The Canton family did not exceed the weight limit.
2. Mrs. Fisher was given $150.00 to purchase some supplies for the Girl Guide weekend campout. She spent $98.36 on groceries, $19.29 on craft supplies, $13.20 on prizes, and $9.99 on flashlight batteries. Was she owed money by the Girl Guide fund or did she need to pay back any extra? Use subtotals to calculate your answer.

\[
\begin{array}{ccc}
98.36 \\
19.29 & 117.65 \\
13.20 \\
+ 9.99 & 23.19 \\
\hline
140.84 \\
\end{array}
\]

Statement: Mrs. Fisher needed to pay back the extra money.

Part H
Add the following numbers.

1. 64  2. 56  3. 72
   38    84    38
   92    39    49
   194   6     86
        185   245

4. 638  5. $7.85
   420    9.19
   918    3.16
   264    2.21
   2240   $22.41
Part I

A. Complete the fact families by writing the related facts.

1. \(8 + 5 = 13\)  
   \(5 + 8 = 13\)

2. \(17 – 8 = 9\)  
   \(17 – 9 = 8\)

   \(13 – 8 = 5\)  
   \(9 + 8 = 17\)

   \(13 – 5 = 8\)  
   \(8 + 9 = 17\)

B. Complete each set of equations.

1. \(14 – 8 = 6\)  
   \(24 – 8 = 16\)

2. \(12 – 5 = 7\)  
   \(62 – 5 = 57\)

   \(34 – 8 = 26\)  
   \(72 – 5 = 67\)

   \(44 – 8 = 36\)  
   \(82 – 5 = 77\)

Part J

Subtract. Trade when necessary and show all your work.

1. \(85\)  
   \(-32\)  
   \(53\)

2. \(564\)  
   \(-382\)  
   \(182\)

3. \(926\)  
   \(-341\)  
   \(585\)

4. \(563\)  
   \(-281\)  
   \(282\)

5. \(54\)  
   \(-27\)  
   \(27\)

6. \(38\)  
   \(-19\)  
   \(19\)

7. \(10306\)  
   \(-2568\)  
   \(7738\)

8. \(18312\)  
   \(-9264\)  
   \(9048\)

9. \(172\)  
   \(-76\)  
   \(96\)

10. \($8.80\)  
    \(-.60\)  
    \($8.20\)
Part K

A. Estimate the answers to the following questions by rounding to the nearest 100.

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<td>7800</td>
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<td>-3600</td>
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<td></td>
<td>4200</td>
<td>1600</td>
<td></td>
<td>2500</td>
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B. Estimate the answers to the following questions by rounding to the nearest 1000.

<p>| | | | | |</p>
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<tr>
<td></td>
<td>27000</td>
<td>13000</td>
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| 3. | 46345 | 46000 | 4. | 78051 | 78000 |
|   | -7917 | -8000 |   | -52629 | -53000 |
|   | 38000 | 13000 |
Part L
Check the following subtraction answers by reversing the order of the numbers and adding. Circle the incorrect answers. Show all your work.

1. 284 \hspace{1cm} 96
   \hspace{1cm} -189 \hspace{1cm} +189
   \hspace{1cm} 96 \hspace{1cm} 285

4. 3845 \hspace{1cm} 1850
   \hspace{1cm} -1995 \hspace{1cm} +1995
   \hspace{1cm} 1850 \hspace{1cm} 3845

7. 81306 \hspace{1cm} 1994
   \hspace{1cm} -79312 \hspace{1cm} +79312
   \hspace{1cm} 1994 \hspace{1cm} 81306

2. 7640 \hspace{1cm} 3728
   \hspace{1cm} -3912 \hspace{1cm} +3912
   \hspace{1cm} 3728 \hspace{1cm} 7640

5. 2189 \hspace{1cm} 657
   \hspace{1cm} -1632 \hspace{1cm} +1632
   \hspace{1cm} 657 \hspace{1cm} 2289

8. 41191 \hspace{1cm} 30448
   \hspace{1cm} -10843 \hspace{1cm} -10843
   \hspace{1cm} 30448 \hspace{1cm} 41291

3. 9915 \hspace{1cm} 1538
   \hspace{1cm} -8477 \hspace{1cm} +8477
   \hspace{1cm} 1538 \hspace{1cm} 10015

6. 7052 \hspace{1cm} 2061
   \hspace{1cm} -4991 \hspace{1cm} +4991
   \hspace{1cm} 2061 \hspace{1cm} 7052

Part M
Before solving these problems, think of the key words and phrases in the problems. Read each problem carefully. Show all your work and include a sentence answer.

1. A one-way plane ticket from Seattle to Hawaii is advertised at $362. A return trip cost $39 less each way. How much will the return trip cost?

\[
\begin{array}{c|c|c|c|c|c|c|c|c|c}
& & & & & & & & \\
\text{1.} & $361 & \text{51} & $323 \\
& -39 & +323 & \\
& 323 & \text{$646} & \\
\end{array}
\]

Statement: The return trip will cost $646.
2. Stephanie and her friend planned to drive to a city which was 2895 km away. On the first day they drove 435 km and on the second, 398 km. How much farther do they have to travel to reach their destination?

\[
\begin{array}{c}
\text{435} \\
- \text{398} \\
\hline
\end{array} \\
\begin{array}{c}
\text{833} \\
+ \text{833} \\
\hline
\end{array} \\
\begin{array}{c}
\text{2062}.
\end{array}
\]

Statement: They have to travel 2062 km.

3. Look at the following map showing distances between cities.
a. How much farther is Vancouver from Prince Rupert than Calgary?

\[
\begin{array}{c}
3. \quad 41 \\
1543 \\
-1080 \\
\hline
463
\end{array}
\]

Statement: Vancouver is 463 km farther from Prince Rupert than Calgary.

b. How much shorter is the distance between Edmonton and Calgary than Edmonton and Prince George?

\[
\begin{array}{c}
3. \quad 991 \\
1007 \\
-288 \\
\hline
719
\end{array}
\]

Statement: The distance between Edmonton and Calgary is shorter by 719 km.