



Subtraction With Borrowing

Understanding the Topic

Sometimes while subtracting, the top digit is smaller than the bottom digit. In such cases, we borrow 1 from the next place value on the left. This is called subtraction with borrowing or regrouping. Borrowing helps us to subtract numbers correctly when the top digit is not big enough. Always begin subtracting from the ones place, then move to tens and hundreds

How to Subtract With Borrowing

Step 1: Write the numbers in column form

Step 2: Start from the ones place

Step 3: If the top digit is smaller, borrow 1 from the next place

Step 4: Subtract after borrowing

Step 5: Continue the same for other places

Step 6: Write the final answer neatly

Examples with Solutions

Example 1:

Subtract: $423 - 158$

Ones: $3 - 8 \rightarrow$ borrow 1 from tens

Tens become 1, ones become 13

$$13 - 8 = 5$$

Tens: $1 - 5 \rightarrow$ borrow 1 from hundreds

Hundreds become 3, tens become 11

$$11 - 5 = 6$$

Hundreds: $3 - 1 = 2$


Answer: $423 - 158 = 265$

Example 2

Subtract: $602 - 374$

Ones: $2 - 4 \rightarrow$ borrow 1 from tens

Tens become 9, ones become 12


$$12 - 4 = 8$$

Tens: $9 - 7 = 2$

Hundreds: $5 - 3 = 2$

Answer: $602 - 374 = 228$

Example 3

Subtract: $541 - 263$

Ones: $1 - 3 \rightarrow$ borrow 1 from tens

Tens become 3, ones become 11

$$11 - 3 = 8$$

Tens: $3 - 6 \rightarrow$ borrow 1 from hundreds

Hundreds become 4, tens become 13

$$13 - 6 = 7$$

Hundreds: $4 - 2 = 2$

Answer: $541 - 263 = 278$

Example 4

Subtract: $700 - 452$

Ones: $0 - 2 \rightarrow$ borrow 1 from tens

Tens become 9, ones become 10

$$10 - 2 = 8$$

Tens: $9 - 5 = 4$

Hundreds: $6 - 4 = 2$

Answer: $700 - 452 = 248$

Example 5

Subtract: $814 - 279$


Ones: $4 - 9 \rightarrow$ borrow 1 from tens

Tens become 0, ones become 14

$$14 - 9 = 5$$

Tens: $0 - 7 \rightarrow$ borrow 1 from hundreds

Hundreds become 7, tens become 10


$$10 - 7 = 3$$

Hundreds: $7 - 2 = 5$

Answer: $814 - 279 = 535$

Summary Points

- Borrowing is used when the top digit is smaller than the bottom digit
- Borrow 1 from the next place value to make subtraction possible
- Always start subtracting from the ones place
- Adjust the borrowed numbers carefully before subtracting
- Subtraction with borrowing helps solve bigger and real-life problems