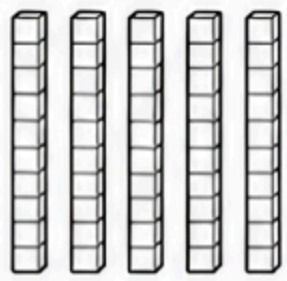
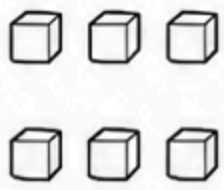
Name: _____ Date: _____

Picture Subtraction with Regrouping

Year 5

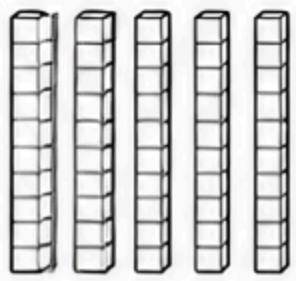
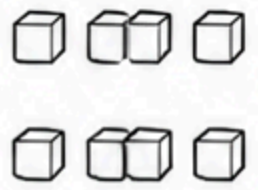
Cross out the objects in the pictures to show the subtraction.
Regroup (exchange) where you need to.
Write the difference.

1. 63 − 28 = _____

Hundreds	Tens	Ones
		

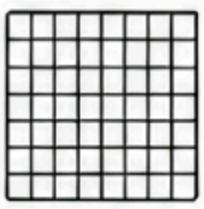
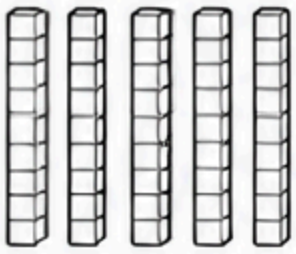
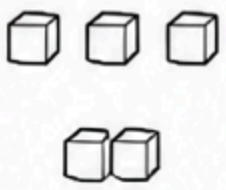
Difference: _____

2. 74 − 36 = _____

Hundreds	Tens	Ones
		

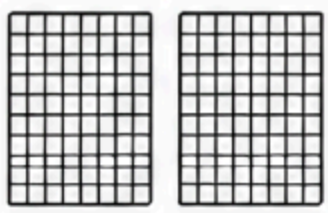
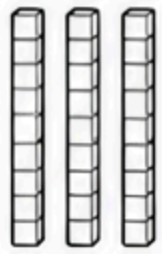
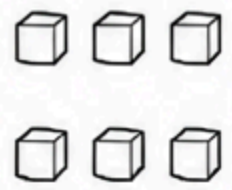
Difference: _____

3. 185 − 67 = _____

Hundreds	Tens	Ones
		

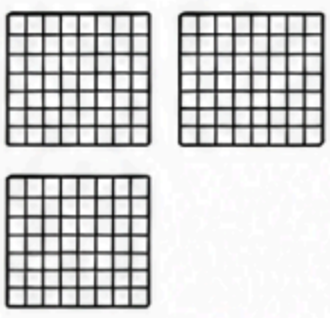
Difference: _____

4. 236 − 89 = _____

Hundreds	Tens	Ones
		

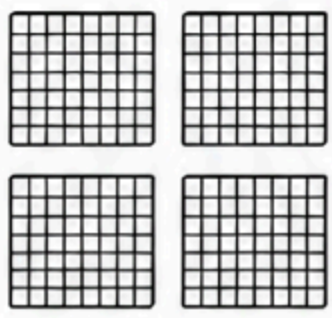
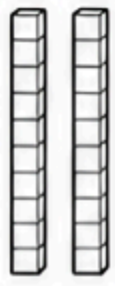
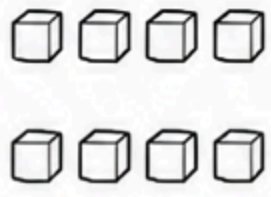
Difference: _____

5. 312 − 145 = _____

Hundreds	Tens	Ones
		

Difference: _____

6. 428 − 176 = _____

Hundreds	Tens	Ones
		

Difference: _____