**Rules for subtraction –**

1. The bigger number goes on top.
2. Always start with the number on top.
3. Start with the units.

 65 More on top no need to stop. 5 is more than 2.

-12

 5- 2 is 3

 6-1 is 5

 65 – 12=53

 27 More on the floor. Go next door. 7 is less than 9.

-19 7 – 9 I cannot do.

 I must go next door and borrow a group of ten.

7 changes to 17.

2 changes to 1 because you took away a group of ten from it.

 17 – 9 =8

 1 – 1 =0

 27-19=8