

Addition and Subtraction with Regrouping

Addition

H	T	O
① 4	① 7	8
2	6	5
7	4	3

1

Line up the ones, tens and hundreds.

2

Add the **ones**: $8 + 5 = 13$.
Write 3, regroup 1.

3

Add the **Tens**: $7 + 6 + 1 = 14$.
Write 4, regroup 1.

4

Add the **Hundreds**:
 $4 + 2 + 1 = 7$.

5

Answer: $478 + 265 = 743$

Subtraction

H	T	O
3	¹² 2	12
4	3	2
1	5	8
2	7	4

1

Line up the ones, tens and hundreds.

2

Subtract the **ones**: can't take 8 from 2; borrow 1 ten from 3.
 $12 - 8 = 4$

3

Subtract the **tens**: can't take 5 from 2; borrow 1 hundred from 4.
 $12 - 5 = 7$

4

Subtract the **hundreds**:
 $3 - 1 = 2$

5

Answer: $432 - 158 = 274$