

Concept 8: Place Value/Regrouping

1. Start on the right side. Example Problem:

$$\begin{array}{r} 96 \\ - 78 \\ \hline \end{array}$$

2. Look at the numbers in the ones place.  $\begin{array}{r} 96 \\ - 78 \\ \hline \end{array}$

3. Is the bottom number greater than the top number?

$$\begin{array}{r} 96 \\ - 78 \\ \hline \end{array}$$

a. No → Subtract the bottom number from the top number and write your answer down.

b. Skip to step 7.

4. Yes → move to the number in the top of the tens spot. Subtract ten from the number on top in the tens place. Cross out the number in the tens place and rewrite your new total.

$$\begin{array}{r} 8\cancel{9}6 \\ - 78 \\ \hline \end{array}$$

5. Regroup by adding 10 to the number on the top in the ones place. Cross out the old number and rewrite your new total.

$$\begin{array}{r} 8\cancel{9}16 \\ - 78 \\ \hline \end{array}$$

6. Subtract the bottom number in the ones place from the new total in the ones place. Write down your answer.

$$\begin{array}{r} 8\cancel{9}16 \\ - 78 \\ \hline 8 \end{array}$$

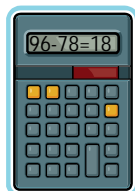
7. Look at the number in the tens place.

$$\begin{array}{r} 8\cancel{8}16 \\ - 78 \\ \hline 8 \end{array}$$

8. Subtract the bottom number in the tens spot from the top number in the tens spot. Write down your answer.

$$\begin{array}{r} 8\cancel{8}16 \\ - 78 \\ \hline 18 \end{array}$$

9. Check your answer by using a calculator or by adding your answer to one of the lowest number given in the problem.



or

$$\begin{array}{r} 1 \\ 78 \\ + 18 \\ \hline 96 \end{array}$$

