1 Column Subtraction – no exchanging

	3	4	3			2	4	2			2	2	9			7	5	4
-	1	3	1		-		2	1		-	1	0	6		-	2	3	2
	9	3	2			9	5	3			3	2	6			3	6	8
-	6	1	1		-	2	3	1		-	2	1	4		-		3	5
	3	5	3			2	6	6			5	2	5			9	7	8
-	2	1	1		-	2	3	5		-	3	1	2		-	4	4	2
	4	8	5			4	5	3			9	6	7			5	7	8
-	3	1	3		-	2	2	1		-	3	3	2		-	2	4	4
	5	3	9			5	5	9			6	6	4			7	6	5
-	1	1	6		-	3	2	5		-	3	3	2		-	3	4	1

2 Column Subtraction – exchanging Tens

	4	4	4			9	9	8			6	8	6			7	6	3
-	1	3	9		-	3	2	9		-	4	4	7		-	2	3	8
	7	3	8			4	7	0			2	2	7			8	5	2
-	1	1	9		-	2	5	6		-	1	0	8		-		2	5
	5	5	4			2	2	5			9	8	2			8	7	5
-	2	2	5		-	1	0	6		-	2	4	4		-	3	2	8
	3	9	7			4	8	0			9	6	0			4	7	2
-	1	6	8		-		3	7		-	2	3	7		-	1	5	5
	6	4	8			3	6	1			4	6	5			5	8	6
-	2	1	9		-	1	2	2		-	2	3	8		-	1	1	9

3 Column Subtraction – exchanging Hundreds

	4	8	0			6	3	9			7	7	4			7	6	9
-	2	9	0		-	3	5	4		-	2	8	1		-	4	9	5
	6	0	3			9	7	5			4	1	8			5	2	4
-	2	4	1		-		8	2		-	2	5	3		-	1	8	3
	5	8	6			5	6	3			7	7	6			4	4	2
-	3	9	3		-	2	7	2		-	4	9	2		-	1	5	0
	6	8	7			5	2	6			5	5	9			2	7	4
-	3	9	3		-	2	5	5		-		7	4		-		8	2
	5	6	7			7	7	8			7	6	7			4	0	7
-	3	9	4		-	3	9	5		-	2	8	5		-		5	4

4 Column Subtraction – exchanging Tens and Hundreds

	9	1	1			8	2	6			4	8	2			9	3	7
-	5	6	3		-	4	8	8		-	1	9	5		-	3	7	9
	3	6	4			2	5	2			7	0	5			3	3	4
-		8	8		-	1	7	5		-	3	5	9		-	1	6	5
	3	8	1			6	2	8			3	0	1			4	5	4
-	1	9	3		-	2	5	9		-	1	5	5		-	1	8	6
	2	4	8			9	5	7			5	0	0			5	8	2
-		8	9		-	3	7	9		-	2	2	5		-	1	9	4
	7	6	6			9	4	3			5	0	1			9	4	7
-	3	8	7		-	7	7	5		-	2	4	5		-	3	6	9

5 Column Subtraction – mixed exchanging

	2	8	7			2	7	6			9	1	7			9	7	8
-		9	4		-		8	7		-	3	0	8		-	6	2	4
	3	1	4			4	6	4			8	8	0			8	7	2
-	2	0	1		-	3	3	2		-	4	9	7		-	5	1	6
	4	8	2			5	1	2			5	8	4			7	7	0
-	1	9	1		-	2	5	5		-	3	9	6		-	2	5	0
	3	9	6			8	2	8			9	3	3			7	6	7
-	1	5	4		-	4	0	9		-	4	1	7		-	3	2	9
	4	1	3			5	7	1			7	8	5			7	3	5
-	1	6	6		-	2	9	0		-	4	5	2		-	2	1	4