

Subtract from left to right, one column at a time.

- If the smaller number is on the bottom, the difference is added to the answer.

- If the smaller number is on the top, the difference is subtracted (can use negative numbers).

**EXAMPLE**  $7,465 - 2,639 = ?$

	7,465	
	<u>- 2,639</u>	
7,000 - 2,000	Ψ +	5,000
600 - 400	Ψ -	200
60 - 30	Ψ +	30
9 - 5	Ψ -	<u>4</u>
5,000 - 200 + 30 - 4	Ψ	4,826
 <b><math>7,465 - 2,639 = 4,826</math></b>		