

$$\begin{array}{r} 12 \overline{) 195} \\ \underline{- 120} \phantom{0} \\ 75 \\ \underline{- 60} \phantom{0} \\ 15 \\ \underline{- 12} \\ 3 \end{array} \quad \begin{array}{r} 10 \\ 5 \\ + \\ \hline \end{array}$$