To subtract two digit numbers from three digit numbers.

Column Subtraction without an exchange

	H	T	O
	1	3	6
-		2	3
			3

	H	T	O
	1	3	6
1		2	3
		1	3

	H	T	O
	1	3	6
-		2	3
	1	1	3

To subtract two digit numbers to three digit numbers.

Column Subtraction with an exchange in the ones column

	H	T	O
	3	^{5}6	^{1}5
-		2	9
			6

Step 1:

In the ones column subtract the number in the bottom row from the number in the top. If the number in the bottom row is larger than the number in the top row then we borrow ten from the tens column and give it to the ones column.

	H	T	O
	3	^{5}6	^{1}5
-		2	9
		3	6

Step 2:

In the tens column subtract the number in the bottom row from the number in the top row. Remember you are subtracting from the new number of tens.

	H	T	O
	3	^{5}6	^{1}5
-		2	9
	3	3	6

Step 3:

In the hundreds column subtract the hundreds in the bottom row from the hundreds in the top row.

To subtract two digit numbers to three digit numbers.

Column Subtraction with an exchange in the tens column

	H	T	O
	6	4	5
-		8	3
			2

	H	T	O
	$^5\cancel{6}$	$^1 4$	5
-		8	3
		6	2

	H	T	O
	$^5\cancel{6}$	$^1 4$	5
-		8	3
	5	6	2

To subtract two digit numbers to three digit numbers.

Column Subtraction with an exchange in the ones and the tens columns

	H	T	O
	9	$^5\not6$	$^1 2$
-		8	4
			8

Step 1:

In the ones column subtract the number in the bottom row from the number in the top. If the number in the bottom row is larger than the number in the top row then we borrow ten from the tens column and give it to the ones column.

	H	T	O
	$^8\not9$	$^{15}\not6$	$^1 2$
-		8	4
		7	8

Step 2:

In the tens column subtract the number in the bottom row from the number in the top row. Remember you are subtracting from the new number of tens. If there are not enough tens then we borrow from the hundreds.

	H	T	O
	$^8\not9$	$^{15}\not6$	$^1 2$
-		8	4
	8	7	8

Step 3:

Subtract the numbers in the hundreds column. Remember to subtract from the new number of hundreds.