

Borrow a ten and give it to the ones

$\begin{array}{r} \text{T} \quad \text{O} \\ \hline \cancel{3}^2 \quad \overset{1}{6} \\ - \quad \quad 8 \\ \hline 2 \quad 8 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 2 \quad 3 \\ - \quad \quad 7 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 3 \quad 1 \\ - \quad \quad 4 \\ \hline \end{array}$
$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 2 \quad 5 \\ - \quad \quad 8 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 3 \quad 2 \\ - \quad \quad 9 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 4 \quad 7 \\ - \quad \quad 8 \\ \hline \end{array}$
$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 2 \quad 9 \\ - \quad \quad 6 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 3 \quad 4 \\ - \quad \quad 5 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 3 \quad 4 \\ - \quad \quad 8 \\ \hline \end{array}$
$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 5 \quad 1 \\ - \quad 1 \quad 7 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 2 \quad 2 \\ - \quad 1 \quad 5 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 3 \quad 1 \\ - \quad 2 \quad 3 \\ \hline \end{array}$
$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 2 \quad 2 \\ - \quad 1 \quad 4 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 3 \quad 4 \\ - \quad 1 \quad 6 \\ \hline \end{array}$	$\begin{array}{r} \text{T} \quad \text{O} \\ \hline 2 \quad 5 \\ - \quad 1 \quad 9 \\ \hline \end{array}$

Today you are subtracting and will need to borrow a ten.

Just like when you draw tens and ones and borrow a ten and turn it into ones.

The first one has been done for you.