

Simple Addition:

$$\begin{array}{r} 45 \quad 45 \\ +3 \quad +20 \\ \hline 45 \\ +23 \\ \hline 68 \end{array}$$

$$5 + 3 = 8$$

Print 8 as the one's place answer.

$$4 + 2 = 6$$

Print 6 as the ten's place answer.

Simple Subtraction:

$$\begin{array}{r} 45 \quad 45 \\ -3 \quad -20 \\ \hline 45 \\ -23 \\ \hline 22 \end{array}$$

$$5 - 3 = 2$$

Print 2 as the one's place answer.

$$4 - 2 = 2$$

Print 2 as the ten's place answer.

Addition with Grouping:

$$\begin{array}{r} 42 \quad 45 \quad 45 \\ +73 \quad +7 \quad +27 \\ \hline 45 \\ +57 \\ \hline 102 \end{array}$$

$$5 + 7 = 12$$

$$12 - 10 = 2$$

Print 2 as the one's place answer.

$$10 \text{ ones} = 1 \text{ ten}$$

Print 1 above the 4 tens.

$$1 + 4 + 5 = 10$$

$$10 - 10 = 0$$

Print 0 as the ten's place answer.

$$10 \text{ tens} = 1 \text{ hundred}$$

Print 1 as the hundred's place answer.

Subtraction with Regrouping:

$$\begin{array}{r} 45 \quad 40 \quad 45 \\ -8 \quad -8 \quad -28 \\ \hline 45 \\ -38 \\ \hline 7 \end{array}$$

5 - 8 ? There's not enough ones.

$$4 \text{ tens} - 1 \text{ ten} = 3 \text{ tens}$$

Draw a line through the 4 tens.

Print 3 above the 4 tens.

$$1 \text{ ten} = 10 \text{ ones}$$

$$10 + 5 = 15$$

Print a small 1 beside the 5 ones.

$$15 - 8 = 7$$

Print 7 as the one's place answer.

$$3 - 3 = 0$$

Print nothing in the ten's place answer space.