Subtracting with Regrouping

Not enough ones? Trade a ten.

$$\begin{array}{r} {\scriptstyle 3}\ {\scriptstyle 12} \\ \cancel{4}\ \cancel{2} \\ -\ 2\ 7 \\ \hline 1\ 5 \end{array}$$

1 **Look at the ones**

2 – 7? Not enough **ones**!

2 **Trade a ten**

4 tens → **3 tens**, 2 ones → **12 ones**

3 **Subtract**

12 – 7 = 5, 3 – 2 = 1. Answer: **15**