Subtraction: Column Method

$$\begin{array}{r} 75 \\ -\ 48 \\ \hline \\ \hline \end{array}$$	$$\begin{array}{r} 75 \\ -\ 48 \\ \hline \\ \hline \end{array}$$	$$\begin{array}{r} {}^{6}\cancel{7}{}^{1}5 \\ -\ 48 \\ \hline 7 \\ \hline \end{array}$$
Place the numbers one on top of the other, lining up the tens and the ones.	Start by subtracting the ones (always start from the right-hand column). The answer to 5 - 8 is negative.	Exchange a 10 from the 70 to give 15 ones. Subtract the ones: 15 - 8 = 7
$$\begin{array}{r} {}^{6}\cancel{7}{}^{1}5 \\ -\ 48 \\ \hline 27 \\ \hline \end{array}$$	$$\begin{array}{r} {}^{6}\cancel{7}{}^{1}5 \\ -\ 48 \\ \hline 27 \\ \hline \end{array}$$ ✔	
Subtract the tens: 60 - 40 = 20	Check your answer.	