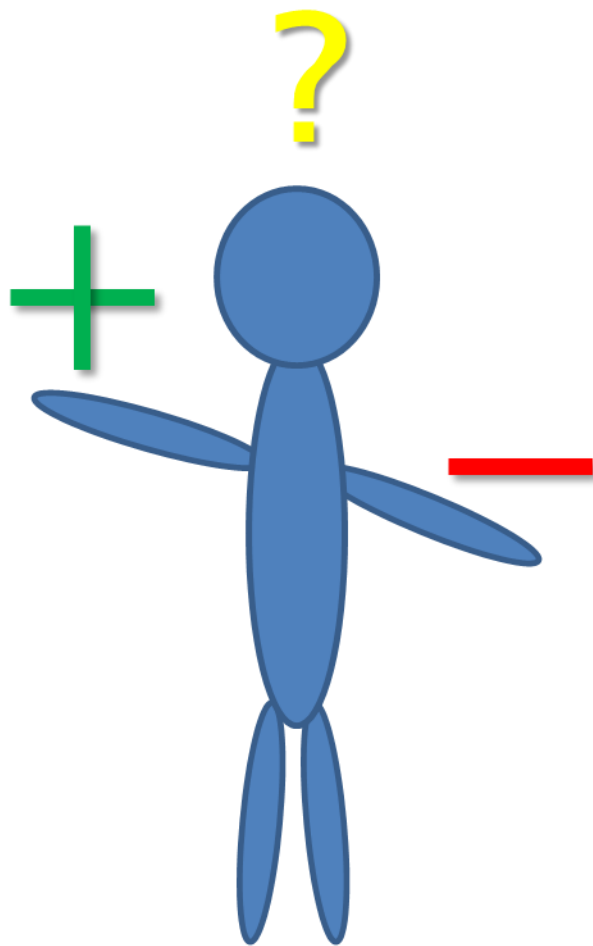




TAX RETURNS



Business Finance: Working with Negatives

Why is the debtor always negative? Because he owes more than he has.



Lesson Objective:

Students will understand how to add and subtract negative numbers.



The Rules of Negative

**A
D
D
I
N
G**

When it comes to adding and subtracting negative numbers, knowing the rules makes your job easy.

Rule 1: For Same Sign Numbers

+ and +

- and -

Rule 2: For Different Sign Numbers

+ and -

- and +

**S
U
B
T
R
A
C
T
I
N
G**



The Rules of Negative:

**A
D
D
I
N
G**

Rule 1: For Same Sign Numbers

+ and +

- and -

Add the numbers; Keep the sign!

$$5 + 3 =$$

$$-7 + -8 =$$



The Rules of Negative

A
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Rule 1: For Same Sign Numbers

+ and +

- and -

Add the numbers; Keep the sign!

$$5 + 3 = 8$$

5 and 3 are both positive numbers, so 8 stays positive.

$$-7 + -8 =$$



The Rules of Negative

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Rule 1: For Same Sign Numbers

+ and +

- and -

Add the numbers; Keep the sign!

$$5 + 3 = 8$$

$$-2 + -8 = -10$$

2 and 8 are both negative numbers, so 10 stays negative.



You Try

A

$$2 + 17 =$$

D

$$-8 + -10 =$$

D

$$1,000 + 500 =$$

I

N

$$-2,000 + -300 =$$

G

$$10,000 + 5,000 =$$



You Try

**A
D
D
I
N
G**

$$2 + 17 = 19$$

$$-8 + -10 = -18$$

$$1,000 + 500 = 1,500$$

$$-2,000 + -300 = -2,300$$

$$-10,000 + -5,000 = -15,000$$



The Rules of Negative

A
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Rule 2: For Different Sign Numbers

+ and -
- and +

Subtract the numbers;
Keep the sign of the bigger number!

$$5 + (-3) = 2$$

$$-8 + 7 =$$

5 minus 3 is 2.
5 is the biggest
number, so the
answer keeps its
positive sign.



The Rules of Negative

A
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Rule 2: For Different Sign Numbers

+ and -
- and +

Subtract the numbers;
Keep the sign of the bigger number!

$$5 + (-3) = 2$$

$$-8 + 7 = -1$$

8 minus 7 is 1.
8 is the biggest
number, so the
answer keeps its
negative sign.





The Rules of Negative

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Rule 2: For Different Sign Numbers

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Subtract the numbers;
Keep the sign of the bigger number!

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8 minus 7 is 1.
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answer keeps its
negative sign.





You Try

$$-2 + 17 =$$

$$8 + (-10) =$$

$$1,000 + (-500) =$$

$$-2,000 + 300 =$$

$$-10,000 + 5,000 =$$



You Try

$$-2 + 17 = 15$$

$$8 + (-10) = -2$$

$$1,000 + (-500) = 500$$

$$-2,000 + 300 = -1,700$$

$$-10,000 + 5,000 = -5,000$$



The Rules of Negative

**S
U
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Rule 3: For Subtracting with Negatives

+ and - + and +
- and + - and -

Change it into an addition problem;
Follow the rules for adding with Negatives!

$$5 - 3 =$$



Step 1:
Change the negative
into a positive.



The Rules of Negative

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Rule 3: For Subtracting with Negatives

+ and - + and +
- and + - and -

Change it into an addition problem;
Follow the rules for adding with Negatives!

$$5 + 3 =$$



Step 1:
Change the negative
into a positive.



The Rules of Negative

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Rule 3: For Subtracting with Negatives

+ and - + and +
- and + - and -

Change it into an addition problem;
Follow the rules for adding with Negatives!

$$5 + 3 =$$



Step 2:

Move the negative to the number on the right.



The Rules of Negative

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Rule 3: For Subtracting with Negatives

+ and - + and +
- and + - and -

Change it into an addition problem;
Follow the rules for adding with Negatives!

$$5 + (-3) =$$



Step 2:

Move the negative to the number on the right.



The Rules of Negative

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Rule 3: For Subtracting with Negatives

+ and - + and +
- and + - and -

Change it into an addition problem;
Follow the rules for adding with Negatives!

$$5 + (-3) =$$

Step 3:



Add the numbers.

The bigger number is positive, so the answer is positive.



The Rules of Negative

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Rule 3: For Subtracting with Negatives

+ and - + and +
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Change it into an addition problem;
Follow the rules for adding with Negatives!

$$5 + (-3) = 2$$

Step 3:

Add the numbers.

The bigger number is positive, so the answer is positive.



You Try

$$-2 - 17 =$$

$$8 - 10 =$$

$$1,000 - 500 =$$

$$-2,000 - 300 =$$

$$-10,000 - 5,000 =$$



You Try

$$-2 + (-17) = -19$$

$$8 + (-10) = -2$$

$$1,000 + (-500) = 500$$

$$-2,000 + (-300) = -2,300$$

$$-10,000 + (-5,000) = -15,000$$



The Rules of Negative

But what about this one?

$$5 - (-3) =$$

Step 1: Change it into a positive

**S
U
B
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R
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The Rules of Negative

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U
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But what about this one?

$$5 + (-3) =$$

Step 1: Change it into a positive
Step 2: Move the negative to the number on the right.



The Rules of Negative

**S
U
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T
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N
G**

But what about this one?

$$5 + -(-3) =$$

Step 1: Change it into a positive

Step 2: Move the negative to the number on the right.

Step 3: Fix the Double Negative.

**Double Negative Rule:
A negative of a negative
is always a positive.**



The Rules of Negative

**S
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G**

But what about this one?

$$5 + 3 =$$

Step 1: Change it into a positive

Step 2: Move the negative to the number on the right.

Step 3: Fix the Double Negative.

**Double Negative Rule:
A negative of a negative
is always a positive.**



The Rules of Negative

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But what about this one?

$$5 - (-3) \text{ or } 5 + 3 = 8$$

Step 1: Change it into a positive

Step 2: Move the negative to the number on the right.

Step 3: Fix the Double Negative.

**Double Negative Rule:
A negative of a negative
is always a positive.**



You Try

$$-2 - (-17) =$$

$$8 - (-10) =$$

$$1,000 - (-500) =$$

$$-2,000 - (-300) =$$

$$-10,000 - (-5,000) =$$



You Try

$$-2 + 17 = 15$$

$$8 + 10 = 18$$

$$1,000 + 500 = 1,500$$

$$-2,000 + 300 = 1,700$$

$$-10,000 + 5,000 = 5,000$$



Review

What is the rule for double negatives?

Solve this equation: $-3 + (-6) =$

Solve this equation: $45,000 - 40,000 =$



Review

What is the rule for double negatives?

A negative of a negative is always a positive.

Solve this equation: $-3 + (-6) =$

-9

Solve this equation: $45,000 - 40,000 =$

$5,000$