**Steps for Long Division**

**Remainders?** When you reach the end, the last number you get after subtracting will either be zero or a number (which is the remainder)

**Repeat**

**Step 6:** Parachute down the next digit from the dividend

**Step 5:** Subtract

**Step 4**: Write this number below

**Step 3**: Multiply this SMART number by the divisor

**Step 2:** Write this SMART number directly above the digit you were just working with

**Step 2a:** If the divisor cannot go into the first digit of the dividend, move over so you are now working with a two-digit number

**Step 1**: See how many times the divisor can go into the first number of the dividend (let’s call this your SMART number :)