**Divide**
the factor by the divisor and place factor above last digit used.

**Multiply** the factor by the divisor and place below portion of dividend used.

**Subtract** the product from the portion of the dividend used.

**Bring** down the next unused digit in the dividend.

**Repeat** steps above until all digits of dividend are used.

**Remainder**
Place as numerator above divisor as dividend and simplify if necessary.