Sometimes the parentheses appear later in the expression, such as 2 - 3(x + 4). When this is the case, bring down the first number, then distribute.

$$2-3(x+4)$$
 $2-3x-12$ 

You will often need to combine like terms:

$$\begin{array}{c|c}
2 & -3x & -12 \\
-3x - 12
\end{array}$$

When there is a negative sign in front of parentheses, such as -(3m-4), or when an expression in parentheses is being subtracted, such as (4p-3)-(2p-6), there are two ways to solve the problem.

The first is to treat the expression in the parentheses as if you were distributing a negative one (multiply everything inside by –1). The second way is to just change the sign of every term inside the parentheses. When there is a plus sign, or no sign in front of the parentheses, you can just remove the parentheses.

$$(4p-3) - (2p-6)$$
  
 $4p-3-2p+6$ 

Notice, the first set of parentheses was dropped, while the second set was distributed by -1, changing the +2p to -2p, and the -6 to +6.

Rearrange using the commutative property...

$$4p - 2p + 6 - 3$$

...and combine: 2p + 3