Very basic 2 digit, but really explains the concept of regrouping:

https://www.khanacademy.org/math/arithmetic/addition-subtraction/sub_borrowing/v/introduction-to-regrouping-borrowing

4 digit with 2 step regrouping:

https://www.khanacademy.org/math/arithmetic/addition-subtraction/sub_borrowing/v/regrouping-borrowing-twice-example

(Just don't like that he does use the word "borrowing" a couple times, but the explanation is good.)