

$$(180)_{10} \Rightarrow (226)_4$$

$$\begin{array}{r} 8 \overline{) 180} \quad (18) \\ 7 \\ \hline 70 \\ 64 \\ \hline 6 \end{array}$$

$$\Rightarrow \begin{array}{r} 8 \overline{) 18} \quad (2) \\ 16 \\ \hline 2 \end{array}$$

$$\begin{array}{r} 8 \overline{) 2} \quad (2) \\ 8 \\ \hline 2 \end{array}$$