

Two-digit subtraction with borrowing

Name _____

Date _____

Borrow a ten when the top ones digit is smaller.

Problem	Answer	Problem	Answer
1. $30 - 14 =$		11. $96 - 57 =$	
2. $81 - 45 =$		12. $40 - 26 =$	
3. $73 - 38 =$		13. $71 - 63 =$	
4. $30 - 13 =$		14. $90 - 14 =$	
5. $94 - 57 =$		15. $61 - 26 =$	
6. $94 - 58 =$		16. $45 - 38 =$	
7. $40 - 12 =$		17. $55 - 29 =$	
8. $32 - 17 =$		18. $44 - 26 =$	
9. $60 - 45 =$		19. $91 - 14 =$	
10. $55 - 48 =$		20. $46 - 18 =$	

Notes

Answer key – Two-digit subtraction with borrowing

#	Problem	Answer
1	$30 - 14 =$	16
2	$81 - 45 =$	36
3	$73 - 38 =$	35
4	$30 - 13 =$	17
5	$94 - 57 =$	37
6	$94 - 58 =$	36
7	$40 - 12 =$	28
8	$32 - 17 =$	15
9	$60 - 45 =$	15
10	$55 - 48 =$	7
11	$96 - 57 =$	39
12	$40 - 26 =$	14
13	$71 - 63 =$	8
14	$90 - 14 =$	76
15	$61 - 26 =$	35
16	$45 - 38 =$	7
17	$55 - 29 =$	26
18	$44 - 26 =$	18
19	$91 - 14 =$	77
20	$46 - 18 =$	28

Notes