

2-Digit Subtraction with Regrouping (Borrowing)



Use the matching sheet ID when checking answers.

Subtract each pair of numbers. Regroup 1 ten into 10 ones when the top ones digit is smaller.

1. $62 - 37 = 25$

2. $81 - 45 = 36$

3. $74 - 28 = 46$

4. $53 - 19 = 34$

5. $90 - 54 = 36$

6. $46 - 28 = 18$

7. $65 - 39 = 26$

8. $83 - 47 = 36$

9. $71 - 26 = 45$

10. $55 - 38 = 17$

11. $92 - 64 = 28$

12. $41 - 27 = 14$

13. $73 - 49 = 24$

14. $84 - 36 = 48$

15. $66 - 29 = 37$

16. $52 - 18 = 34$

17. $95 - 58 = 37$

18. $43 - 26 = 17$

19. $70 - 34 = 36$

20. $82 - 49 = 33$