# Subtraction with Borrowing

**Subtraction of 2-digit Numbers from 2-digit Numbers with Regrouping**

1. **Subtract the numbers and colour the having the correct answer.**

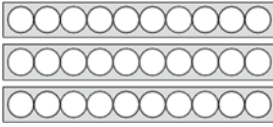a. $25 - 16 =$    ( 11 )    ( 9 )    ( 41 )

b. $67 - 38 =$    ( 28 )    ( 29 )    ( 20 )

c. $31 - 12 =$    ( 18 )    ( 10 )    ( 19 )
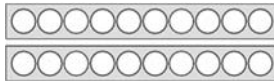
d. $50 - 4 =$    ( 54 )    ( 45 )    ( 46 )
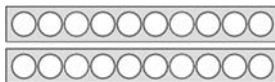
e. $45 - 37 =$    ( 8 )    ( 6 )    ( 5 )
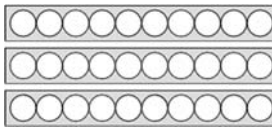
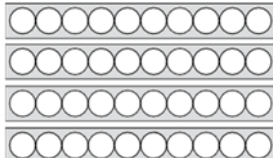f. $71 - 46 =$    ( 24 )    ( 26 )    ( 25 )

2. **Find the difference and colour as many circles as answer.**
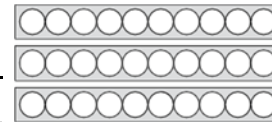
a.
$$\begin{array}{r} 3\;\;0 \\ -\;1\;\;6 \\ \hline \end{array}$$

b.
$$\begin{array}{r} 2\;\;0 \\ -\;1\;\;2 \\ \hline \end{array}$$

c.
$$\begin{array}{r} 2\;\;0 \\ -\;\;\;6 \\ \hline \end{array}$$

d.
$$\begin{array}{r} 3\;\;0 \\ -\;\;\;7 \\ \hline \end{array}$$

e.
$$\begin{array}{r} 4\;\;0 \\ -\;2\;\;2 \\ \hline \end{array}$$

f.
$$\begin{array}{r} 3\;\;0 \\ -\;2\;\;6 \\ \hline \end{array}$$

**3. Subtract the following.**

A.

| T | O |
|---|---|
| □ | □ |
| 8 | 4 |
| - 1 | 5 |

B.

| T | O |
|---|---|
| □ | □ |
| 7 | 0 |
| - 1 | 8 |

C.

| T | O |
|---|---|
| □ | □ |
| 5 | 3 |
| - 2 | 8 |

D.

| T | O |
|---|---|
| □ | □ |
| 9 | 1 |
| - 3 | 9 |