

MATH • GRADE 2

Subtraction with Regrouping

Borrowing from the tens column

How to regroup

When the bottom digit in the ones column is bigger than the top digit, you need to borrow. Take 1 from the tens column and add 10 to the ones column. Then subtract as normal. Cross out the original tens digit and write the new (smaller) one above it.

Solve each subtraction

$32 - 17$

$45 - 28$

$53 - 19$

$61 - 24$

$72 - 39$

$84 - 47$

$50 - 23$

$63 - 36$

$47 - 18$

$82 - 25$

$91 - 56$

$70 - 33$

$55 - 27$

$44 - 16$

$98 - 49$

$76 - 38$

