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Subtraction With Borrowing

Ages 7–8 · Foundations / Place Value

Name: _____ Date: _____

When the ones digit on top is smaller, borrow 1 ten from the tens column.

1. 40 - 16 = □□

2. 65 - 57 = □

3. 75 - 19 = □□

4. 86 - 58 = □□

5. 31 - 13 = □□

6. 74 - 37 = □□

7. 46 - 17 = □□

8. 82 - 78 = □

9. 41 - 35 = □

10. 42 - 25 = □□

11. 51 - 38 = □□

12. 88 - 79 = □

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Subtraction With Borrowing — Answer Key

Ages 7–8 · Foundations / Place Value

1. 24
2. 8
3. 56
4. 28
5. 18
6. 37
7. 29
8. 4
9. 6
10. 17
11. 13
12. 9

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