



Year 2 Worksheet 23: Subtraction with Regrouping

Activity 1: Solve the following subtraction problems with regrouping.

1. $54 - 27 =$ _____

2. $73 - 48 =$ _____

3. $86 - 39 =$ _____

4. $62 - 25 =$ _____

5. $91 - 54 =$ _____

6. $75 - 29 =$ _____

7. $84 - 37 =$ _____

8. $60 - 43 =$ _____

9. $53 - 29 =$ _____

10. $72 - 34 =$ _____



Activity 2: Fill in the blanks to complete the subtraction sentences with regrouping.

1. $43 - 26 =$ _____

2. $78 - 29 =$ _____

3. $91 - 76 =$ _____

4. $64 - 38 =$ _____

5. $82 - 47 =$ _____

6. $57 - 29 =$ _____

7. $93 - 58 =$ _____

8. $86 - 37 =$ _____

9. $70 - 46 =$ _____

10. $84 - 69 =$ _____



Answer Key

Activity 1

1. 27
2. 25
3. 47
4. 37
5. 37
6. 46
7. 47
8. 17
9. 24
10. 38

Activity 2

1. 17
2. 49
3. 15
4. 26
5. 35
6. 28
7. 35
8. 49
9. 24
10. 15



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