LEVEL 2 · SHEET A · ANSWER KEY

Subtraction

Borrowing: when the top digit is too small, trade one from the next column for ten. Write one digit in each square and keep your columns straight.

Two digits

Cross out, write the new digit above.

1

		7	18
		~~8~~	~~8~~
-		2	9
		5	**9**

2

		6	10
		~~7~~	~~0~~
-		1	7
		5	**3**

3

		6	11
		~~7~~	~~1~~
-		5	8
		1	**3**

4

		8	16
		~~9~~	~~6~~
-		4	7
		4	**9**

5

		5	13
		~~6~~	~~3~~
-		3	6
		2	**7**

6

		3	11
		~~4~~	~~1~~
-		1	5
		2	**6**

7

		5	10
		~~6~~	~~0~~
-		4	6
		1	**4**

8

		4	11
		~~5~~	~~1~~
-		2	6
		2	**5**

Three digits

You may borrow more than once.

9

	1	13	12
	~~2~~	~~4~~	~~2~~
-	1	9	5
		4	**7**

10

		5	11
	5	~~6~~	~~1~~
-	3	3	2
	2	**2**	**9**

11

	4	11	
	~~5~~	~~1~~	3
-	3	4	1
	1	**7**	**2**

12

	7	14	
	~~8~~	~~4~~	4
-	3	6	3
	4	**8**	**1**

13

	3	10	
	~~4~~	~~0~~	7
-	3	9	4
		1	**3**

14

	7	9	12
	~~8~~	~~0~~	~~2~~
-	1	6	9
	6	**3**	**3**

15

		6	10
	8	~~7~~	~~0~~
-	2	6	3
	6	**0**	**7**

16

	8	9	12
	~~9~~	~~0~~	~~2~~
-	6	4	3
	2	**5**	**9**