



A daily worksheet of subtracting two numbers, each less than 100. Borrowing required

$\begin{array}{r} 30 \\ - 27 \\ \hline \end{array}$	$\begin{array}{r} 90 \\ - 25 \\ \hline \end{array}$	$\begin{array}{r} 54 \\ - 14 \\ \hline \end{array}$	$\begin{array}{r} 94 \\ - 81 \\ \hline \end{array}$	$\begin{array}{r} 11 \\ - 7 \\ \hline \end{array}$
$\begin{array}{r} 17 \\ - 10 \\ \hline \end{array}$	$\begin{array}{r} 63 \\ - 55 \\ \hline \end{array}$	$\begin{array}{r} 65 \\ - 42 \\ \hline \end{array}$	$\begin{array}{r} 77 \\ - 2 \\ \hline \end{array}$	$\begin{array}{r} 72 \\ - 44 \\ \hline \end{array}$
$\begin{array}{r} 66 \\ - 44 \\ \hline \end{array}$	$\begin{array}{r} 55 \\ - 15 \\ \hline \end{array}$	$\begin{array}{r} 32 \\ - 23 \\ \hline \end{array}$	$\begin{array}{r} 98 \\ - 28 \\ \hline \end{array}$	$\begin{array}{r} 90 \\ - 58 \\ \hline \end{array}$
$\begin{array}{r} 88 \\ - 78 \\ \hline \end{array}$	$\begin{array}{r} 47 \\ - 6 \\ \hline \end{array}$	$\begin{array}{r} 70 \\ - 43 \\ \hline \end{array}$	$\begin{array}{r} 41 \\ - 40 \\ \hline \end{array}$	$\begin{array}{r} 20 \\ - 1 \\ \hline \end{array}$