

Name _____

Christmas

Two-digit subtraction with and without regrouping

Under the Tree

Subtract.

Color the gift with the matching answer.

A large Christmas tree shape is the central focus. At the top is a smiling star with a face. Inside the tree, there are several subtraction problems arranged in rows. At the base of the tree is a row of ten gifts, each represented by a box with a bow on top and a number on the front.

Subtraction problems inside the tree:

- A. $94 - 52$ B. $77 - 37$
- C. $61 - 44$ D. $75 - 43$ E. $58 - 11$
- F. $68 - 32$ G. $46 - 16$ H. $84 - 38$ I. $53 - 47$
- J. $69 - 24$ K. $31 - 26$ L. $65 - 31$ M. $32 - 12$ N. $82 - 57$
- O. $52 - 23$ P. $76 - 27$ Q. $83 - 69$ R. $49 - 18$ S. $24 - 15$ T. $91 - 28$

Gifts at the base of the tree (from left to right):

- 17
- 47
- 5
- 49
- 25
- 42
- 29
- 31
- 63
- 14
- 30