$$34 - 12 = 22$$

**Step 1:** draw the largest number in tens and ones

**Step 2:** now look at the number we are subtracting.
Subtract the ones by crossing them out.

**Step 3:** Now look at the number of tens we are subtracting.
Subtract the correct number of tens by crossing them out.

**Step 4:** Finally, count how many tens and ones you have left to find your answer.
We have 2 tens and 2 ones left so our answer is 22.