

To subtract polynomials, remove the parentheses, change the signs of the terms of the second polynomial, regroup, and then combine like terms.

$$12m^2 - 6mn - 9n^2 + 4n^2 + 6mn - 14m^2 = 12m^2 -$$
$$14m^2 - 6mn + 6mn - 9n^2 + 4n^2 = -2m^2 - 5n^2$$