Таблица употребления глагола to be: как, где и зачем (engblog.ru)

Утверждение

| l am | He/She/It is | We/You/They are |
|------------------------------|-----------------------------------|-------------------------------------|
| | He is busy. – Он занят. | We are busy. – Мы заняты. |
| I am busy. – Я занят. | She is busy. – Она занята. | You are busy. – Вы заняты. |
| | It is busy. – Занято. | They are busy. – Они заняты. |

Отрицание

| I am not | He/She/It is not | We/You/They are not |
|--|--|---|
| I am not busy. — Я не занят. | He is not busy. — Он не занят. She is not busy. — Она не занята. It is not busy. — Не занято. | We are not busy. – Мы не заняты. You are not busy. – Вы не заняты. They are not busy. – Они не заняты. |

Вопрос

| Am I | Is he/she/it | Are we/you/they |
|------------------------------|-----------------------------------|-------------------------------------|
| | Is he busy? – Он занят? | Are we busy? – Мы заняты? |
| Am I busy? – Я занят? | Is she busy? – Она занята? | Are you busy? – Вы заняты? |
| | Is it busy? – Занято? | Are they busy? – Они заняты? |

Сокращенные формы to be

| Утверждение | Отрицание |
|---------------|---------------------------------------|
| I'm busy. | I'm not busy. |
| He's busy. | He's not busy. / He isn't busy |
| She's busy. | She's not busy. / She isn't busy |
| It's busy. | It's not busy. / It isn't busy |
| We're busy. | We're not busy. / We aren't busy. |
| You're busy. | You're not busy. / You aren't busy. |
| They're busy. | They're not busy. / They aren't busy. |