

to be

lam [æm]	we are	
you are [aːɹ]		
he/she/it is [ɪz]	they are	

to be (contracted)

l'm [aɪm]	we're [wiɹ] [w϶]	
you're [joɹ]		
he's / she's / it's [hiz] [ʃiz] [ɪts]	they're [ðeiɹ]

Differences from Spanish

Hacer	Hace frío/calor/viento.	It is cold/hot/windy.
Tener	Tengo frío/calor/miedo.	I am cold/hot/scared.
Tener	Tengo 34 años.	I am 34 (years old).
Haber	Hay 50 estados en los EE.UU.	There are 50 states in the US.