Positive	
is/am	です
are	です
was	でした
were	でした

Negative	
is /am not	では ありません
are not	では ありません
was not	では ありません でした
were not	では ありません でした

Drills:

- 1: My son, Eric is nineteen years old.
- 2: We are not Japanese.
- 3: I am not a student.
- 4: Yukiko was a housewife.
- 5: My son, William is a student at Florida University.
- 6: My father was a doctor.
- 7: Yukiko's father was not a doctor.
- 8: We were not English teachers.
- 9: My parents are lawyers.
- 10: My husband, Kent is an engineer.
- 11: She is an international student.
- 12: He was a Japanese teacher.
- 13: What is this?
- 14: This is my watch.
- 15: What time is it now?
- 16: It's eleven past half.
- 17: Marie Eve is beautiful.
- 18: Yukiko is not beautiful.