In English, the verb "to be" is used to describe a state of being or existence. The present simple tense of the verb to be is used to talk about things in the present or to describe a general truth.

Here's a chart with the different forms of the verb to be in the present simple tense:

Pronoun	Positive form	Negative form	Question form
I	am	am not	am?
You	are	are not	are?
He/She/It	is	is not	is?
We	are	are not	are?
You	are	are not	are?
They	are	are not	are?

And here are some examples of the present simple tense of the verb to be in action:

- I am a teacher.
- He is tall.
- It is cold outside.
- They are my friends.

In the negative form, we add "not" after the verb to be:

- You are not late.
- She is not happy.
- It is not hot.
- We are not lost.

In the question form, we invert the subject and the verb to be:

- Am I early?
- Are you ready?
- Is she busy?
- Are we there yet?

Overall, the present simple tense of the verb to be is a fundamental part of English grammar and is used to describe the world around us in the present moment.