

SER ()

I am		We are	
You are		All of you are	
You are (formal)		All of you are (formal)	
He is		They (m) are	
She is		They (f) are	

TENER ()

I have		We have	
You have		All of you have	
You have (formal)		All of you have (formal)	
He has		They (m) have	
She has		They (f) have	