1. **Action/Event in Progress**
   - Ima, kare wa hirugohan o tabeteimasu. ① He is eating lunch now.
   - Kinoo no 12ji goro, kare wa … tabeteimashita. ② He was eating lunch at about 12 yesterday.

2. **Continuity of the Result of an Action/Event**
   - Ima, denki ga tsuiteimasu. ① The light is on now.
   - Watashi ga heya ni haitta toki, denki ga tsuiteimashita. ② The light was on when I entered the room.

3. **Repetition of an Action/Event**
   - Konogoro mainichi, kare wa resutoran de tabeteimasu. ① He eats at a restaurant every day.
   - Kyonen mainichi, kare wa resutoran de tabeteimashita. ② He ate at a restaurant every day last year.