

Table 11

Number of goods and services tax / harmonized sales tax filers by legal entity status, 2018 to 2022

Legal entity status	2018	2019	2020	2021	2022
Sole proprietor	1,368,450	1,407,700	1,417,110	1,421,880	1,389,230
Partnership	225,670	223,330	222,160	222,770	217,400
Corporation	1,914,470	1,946,980	1,978,440	2,054,730	2,094,430
Trust, unknown, and other	16,400	16,730	16,720	16,950	16,520
Total	3,524,980	3,594,740	3,634,420	3,716,320	3,717,580

Notes:

1. All counts are rounded to the nearest ten.
2. The sum of the data may not add to the total due to rounding.
3. Data are presented on a calendar-year basis.
4. Data are as of December 2024.
5. Data are subject to change.