

Table 13 Value of input tax credits claimed (thousands of dollars) by legal entity status, 2018 to 2022

Legal entity status	2018	2019	2020	2021	2022
Sole proprietor	3,404,622	3,406,978	3,158,833	3,517,671	3,703,318
Partnership	32,069,354	31,169,052	27,362,199	35,570,810	43,397,328
Corporation	201,840,956	204,131,565	187,244,939	221,205,256	261,613,051
Trust, unknown, and other	1,592,287	1,443,325	1,378,192	1,511,801	2,248,798
Total	238,907,219	240,150,920	219,144,163	261,805,538	310,962,495

Notes:

- 1. All amounts are rounded to the nearest thousand.
- 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.