

**Table 15**  
**Number of goods and services tax / harmonized sales tax (GST / HST) filers and value of GST / HST collected, input tax credits, and net tax by legal entity status in 2022**

Legal entity status	Number of GST/HST filers	Amount of GST/HST collected (thousands of dollars)	Amount of input tax credits (thousands of dollars)	Amount of net tax (thousands of dollars)
Sole proprietor	1,389,230	6,055,649	3,703,318	2,352,331
Partnership	217,400	50,395,896	43,397,328	6,998,568
Corporation	2,094,430	319,946,655	261,613,051	58,334,604
Trust, unknown, and other	16,520	4,794,035	2,248,798	2,545,236
Total	3,717,580	381,192,235	310,962,495	70,230,740

- Notes:
1. All amounts are rounded to the nearest thousand, and 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.