



Table 7

Number of Goods and Services Tax/Harmonized Sales Tax Filers by Legal Entity Status, 2008 to 2012

Legal entity status	2008	2009	2010	2011	2012
Sole proprietor	1,257,760	1,254,920	1,266,240	1,258,810	1,228,110
Partnership	230,470	227,640	226,210	223,300	217,980
Corporation	1,485,270	1,510,720	1,544,110	1,577,140	1,600,730
Trust, unknown, and other	20,210	19,760	20,570	20,030	19,640
Total	2,993,710	3,013,040	3,057,130	3,079,290	3,066,460

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 2014.
5. Data are subject to change.