



Table 8
Value of Net Tax by Legal Entity Status, 2008 to 2012

Legal entity status	2008	2009	2010	2011	2012
Sole proprietor	1,008,302	1,025,659	1,541,775	2,203,261	2,097,167
Partnership	1,604,333	1,889,492	3,833,383	6,145,341	4,938,136
Corporation	13,155,189	16,357,463	29,013,348	38,032,987	37,683,016
Trust, unknown, and other	509,174	414,852	1,027,592	1,691,262	1,503,579
Total	16,276,999	19,687,466	35,416,098	48,072,851	46,221,898

Notes

1. All amounts are rounded and in thousands of dollars.
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. The goods and sales tax rate changed from 6% to 5% on January 1, 2008.
5. Ontario and British Columbia joined the Harmonized Sales Tax Program on July 1, 2010.
6. Data are as of December 2014.
7. Data are subject to change.