



Table 11

Number of goods and services tax/harmonized sales tax filers by legal entity status, 2011 to 2015

Legal entity status	2011	2012	2013	2014	2015
Sole proprietor	1,296,160	1,295,490	1,279,910	1,264,110	1,233,040
Partnership	227,900	225,460	221,440	218,640	218,770
Corporation	1,594,200	1,635,710	1,670,930	1,704,750	1,726,080
Trust, unknown, and other	19,950	19,730	19,490	18,840	18,450
Total	3,138,200	3,176,390	3,191,760	3,206,340	3,196,330

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 2017.
5. Data are subject to change.