

**Table 12****Value of goods and services tax/harmonized sales tax collected by legal entity status, 2011 to 2015**

Legal entity status	2011	2012	2013	2014	2015
Sole proprietor	5,775,383	5,702,072	5,191,074	5,087,228	5,067,790
Partnership	33,914,327	35,506,753	35,188,759	38,114,143	34,732,916
Corporation	200,707,786	206,025,750	201,219,539	209,769,009	207,121,618
Trust, unknown, and other	3,658,556	3,400,808	3,226,211	3,330,821	3,138,739
Total	244,056,051	250,635,383	244,825,584	256,301,202	250,061,063

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. Ontario and British Columbia joined the Harmonized Sales Tax Program on July 1, 2010.
5. Prince Edward Island joined the Harmonized Sales Tax Program on April 1, 2013.
6. British Columbia departed the Harmonized Sales Tax Program on April 1, 2013.
7. Data are as of December 2017.
8. Data are subject to change.