

**Table 13****Value of input tax credits claimed by legal entity status, 2011 to 2015**

Legal entity status	2011	2012	2013	2014	2015
Sole proprietor	3,516,254	3,496,613	3,234,948	3,167,101	3,088,026
Partnership	28,025,829	30,571,393	32,056,977	32,710,108	30,484,454
Corporation	162,238,199	167,706,902	165,846,404	175,252,800	171,879,358
Trust, unknown, and other	1,871,354	1,831,292	1,688,508	1,464,794	1,437,489
Total	195,651,637	203,606,200	202,826,838	212,594,803	206,889,328

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.