



Table 14
Value of net tax by legal entity status, 2011 to 2015

Legal entity status	2011	2012	2013	2014	2015
Sole proprietor	2,259,129	2,205,459	1,956,126	1,920,127	1,979,764
Partnership	5,888,498	4,935,360	3,131,782	5,404,035	4,248,461
Corporation	38,469,586	38,318,848	35,373,135	34,516,209	35,242,260
Trust, unknown, and other	1,787,201	1,569,516	1,537,703	1,866,027	1,701,250
Total	48,404,414	47,029,183	41,998,746	43,706,399	43,171,735

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.