



**Table 15**

**Number of goods and services tax/harmonized sales tax (GST/HST) filers and value of GST/HST collected, input tax credits, and net tax by legal entity status in 2015**

| Legal entity status       | Number of<br>GST/HST<br>filers | Amount of<br>GST/HST<br>collected | Amount of<br>input tax<br>credits | Amount of<br>net tax |
|---------------------------|--------------------------------|-----------------------------------|-----------------------------------|----------------------|
| Sole proprietor           | 1,233,040                      | 5,067,790                         | 3,088,026                         | 1,979,764            |
| Partnership               | 218,770                        | 34,732,916                        | 30,484,454                        | 4,248,461            |
| Corporation               | 1,726,080                      | 207,121,618                       | 171,879,358                       | 35,242,260           |
| Trust, unknown, and other | 18,450                         | 3,138,739                         | 1,437,489                         | 1,701,250            |
| <b>Total</b>              | <b>3,196,330</b>               | <b>250,061,063</b>                | <b>206,889,328</b>                | <b>43,171,735</b>    |

**Notes**

1. All amounts are rounded and in thousands of dollars, and 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.