



Table 11

Number of goods and services tax/harmonized sales tax filers by legal entity status, 2012 to 2016

Legal entity status	2012	2013	2014	2015	2016
Sole proprietor	1,304,690	1,294,500	1,288,070	1,274,070	1,246,560
Partnership	227,160	223,410	221,630	223,750	221,920
Corporation	1,640,220	1,677,480	1,716,620	1,749,220	1,763,890
Trust, unknown, and other	18,720	18,490	17,860	17,490	17,010
Total	3,190,780	3,213,880	3,244,180	3,264,520	3,249,370

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 2018.
5. Data are subject to change.