

**Table 13****Value of input tax credits claimed by legal entity status, 2012 to 2016**

Legal entity status	2012	2013	2014	2015	2016
Sole proprietor	3,513,130	3,251,392	3,195,685	3,145,962	3,112,917
Partnership	30,620,020	32,257,885	32,775,422	30,517,423	26,724,540
Corporation	167,537,879	166,764,509	176,092,908	171,770,999	175,317,766
Trust, unknown, and other	1,815,697	1,672,492	1,452,574	1,415,065	1,504,453
Total	203,486,726	203,946,278	213,516,589	206,849,450	206,659,675

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 2018.
8. Data are subject to change.