



Table 14
Value of net tax by legal entity status, 2012 to 2016

Legal entity status	2012	2013	2014	2015	2016
Sole proprietor	2,220,059	1,985,029	1,961,848	2,054,451	2,114,085
Partnership	4,929,407	3,170,862	5,455,248	4,282,968	5,242,668
Corporation	38,226,175	35,481,266	34,931,479	35,687,420	38,776,705
Trust, unknown, and other	1,555,325	1,521,624	1,855,827	1,691,601	1,739,394
Total	46,930,966	42,158,781	44,204,402	43,716,440	47,872,853

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.