



## Table 11

### Number of goods and services tax/harmonized sales tax filers by legal entity status, 2013 to 2019

Legal entity status	2013	2014	2015	2016	2017	2018	2019
Sole proprietor	1,304,390	1,305,610	1,311,030	1,311,410	1,322,730	1,316,100	1,290,270
Partnership	224,470	223,280	226,870	227,980	227,660	221,720	214,100
Corporation	1,683,230	1,725,800	1,772,210	1,810,590	1,849,900	1,882,390	1,879,080
Trust, unknown, and other	18,010	17,410	17,180	16,820	16,470	16,310	16,300
Total	3,230,090	3,272,100	3,327,280	3,366,800	3,416,750	3,436,510	3,399,750

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 2021.
5. Data are subject to change.