



Table 11

Number of goods and services tax/harmonized sales tax filers by legal entity status, 2016 to 2020

Legal entity status	2016	2017	2018	2019	2020
Sole proprietor	1,318,080	1,334,460	1,339,330	1,348,250	1,319,040
Partnership	228,450	228,500	223,540	218,840	214,770
Corporation	1,814,980	1,858,040	1,897,650	1,912,940	1,915,050
Trust, unknown, and other	16,810	16,500	16,390	16,570	16,370
Total	3,378,320	3,437,490	3,476,900	3,496,590	3,465,240

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 2022.
5. Data are subject to change.