

Table 11
Number of goods and services tax / harmonized sales tax filers by legal entity status, 2020 to 2024

Legal entity status	2020	2021	2022	2023	2024
Sole proprietor	1,442,480	1,462,570	1,464,860	1,461,720	1,371,060
Partnership	223,860	225,590	223,010	215,930	205,640
Corporation	1,992,450	2,079,560	2,144,000	2,175,930	2,155,670
Trust, unknown, and other	16,800	17,100	16,850	16,580	16,350
Total	3,675,580	3,784,820	3,848,720	3,870,150	3,748,720

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 March 2026.
5. Data are subject to change.