

Table 13
Value of input tax credits claimed (thousands of dollars) by legal entity status, 2020 to 2024

Legal entity status	2020	2021	2022	2023	2024
Sole proprietor	3,184,271	3,562,192	3,799,590	3,708,275	3,492,797
Partnership	27,367,291	35,594,713	43,482,421	40,901,321	38,882,347
Corporation	187,275,911	221,238,762	261,936,053	267,191,708	270,005,348
Trust, unknown, and other	1,368,448	1,511,401	2,249,739	1,729,914	1,835,964
Total	219,195,922	261,907,068	311,467,804	313,531,217	314,216,456

Notes:

1. All amounts are rounded to the nearest thousand.
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.