



Table 11

Number of goods and services tax/harmonized sales tax filers by legal entity status, 2017 to 2021

Legal entity status	2017	2018	2019	2020	2021
Sole proprietor	1,342,090	1,356,360	1,381,750	1,377,930	1,349,290
Partnership	228,650	224,830	221,560	219,460	217,180
Corporation	1,863,330	1,907,790	1,933,390	1,953,500	2,007,230
Trust, unknown, and other	16,310	16,420	16,690	16,600	16,660
Total	3,450,380	3,505,390	3,553,390	3,567,490	3,590,350

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 2023.
5. Data are subject to change.