**Rule 26.1. Disclosure Statements**

1. **Who Must File Statement and Contents.** Every nongovernmental corporation that is a party or amicus curiae to a proceeding in the court must file a statement identifying all its parent corporations and listing any publicly held company that owns 10% or more of the party's stock or states that there is no such corporation. The statement must also disclose the names of all law firms that have appeared for the party or amicus in the case (including proceedings in the district court or before an administrative agency) or are expected to appear in this court. If any litigant is using a pseudonym, the statement must disclose the litigant's true name. A disclosure required by the preceding sentence will be kept under seal.
2. **Time to File; Supplemental Filing.** A party must file the disclosure statement with the principal brief or upon filing a motion, response, petition, or answer in the court. Even if the party's statement has already been filed, the party's principal brief must include the statement before the table of contents. A party must supplement its statement whenever the information that must be disclosed under NRAP 26.1(a) changes.
3. **Form.** The certificate must be in the following form:
4. Caption setting forth the name of the court, the title of the case, the case number and the title “NRAP 26.1 Disclosure”;
5. The undersigned counsel of record certifies that the following are persons and entities as described in NRAP 26.1(a), and must be disclosed. These representations are made in order that the judges of this court may evaluate possible disqualification or recusal.

(Here list names of all such persons and entities and identify their connection and interest.)

Attorney of record for \_\_\_\_\_\_

Comment: Alternate version of 26.1(a):

1. **Who Must File Statement and Contents.** Every nongovernmental corporate entity that is a party or amicus curiae to a proceeding in the court must file a statement identifying all persons, associations of persons, firms, partnerships, and corporations (including parent corporations and publicly held companies that own 10% or more of the party’s stock), clearly identified as such) that may have a pecuniary interest in the outcome of the case. The statement must also disclose the names of all law firms that have appeared for the party or amicus in the case (including proceedings in the district court or before an administrative agency) or are expected to appear in this court. If any litigant is using a pseudonym, the statement must disclose the litigant's true name. A disclosure required by the preceding sentence will be kept under seal.