

**Rule 26.1. Corporate Disclosure Statement.**

(a) **NONGOVERNMENTAL CORPORATION OR PARTNERSHIP.** Any nongovernmental corporate party to a proceeding in this court must file a statement that identifies any parent corporation and any publicly held corporation that owns 10% or more of its stock or states that there is no such corporation. If a party is a partnership, the party must file a statement listing all partners, including silent partners. The same requirement applies to a partnership or nongovernmental corporation that seeks to intervene.

(b) **ORGANIZATIONAL VICTIMS IN CRIMINAL CASES.** In a criminal case, unless the government shows good cause, it must file a statement that identifies any organizational victim of the alleged criminal activity. If the organizational victim is a corporation or partnership, the statement must also disclose the information required by Rule 26.1(a) to the extent that it can be obtained through due diligence.

(c) **TIME FOR FILING; SUPPLEMENTAL FILING.** A party must file the Rule 26.1(a) statement with the principal brief or upon filing a motion, response, petition, or answer in this court, whichever occurs first. Even if the 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 Rule 26.1(a) changes.