

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

SEE STATEMENT 2

18 Can any resulting loss be recognized? ▶ _____

SEE STATEMENT 3

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

SEE STATEMENT 3

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ Electronically signed on last page per Form 8937 *James Gladen* Date ▶ September 27, 2016

Print your name ▶ James Gladen Title ▶ VP Tax

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

STATEMENT 1

ATTACHED TO AND MADE PART OF

FORM 8937 FILED BY TIVO CORPORATION, EIN 61-1793262

EFFECTIVE DATE SEPTEMBER 7, 2016

Question 14: *Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action:*

In anticipation of the exchanges referenced in Box 9 of Part I, Rovi Corporation formed Titan Technologies Corporation, Nova Acquisition Sub, Inc., and Titan Acquisition Sub, Inc. On September 7, 2016, Nova Acquisition Sub, Inc. was merged into Rovi Corporation (Rovi), with Rovi continuing as the surviving corporation (Rovi merger); immediately following the Rovi merger, Titan Acquisition Sub, Inc. was merged into TiVo, Inc., with TiVo, Inc. continuing as the surviving corporation (TiVo merger). As a result of the mergers, both of the surviving entities became wholly owned subsidiaries of Titan Technologies Corporation. Titan Technologies Corporation then changed its name to TiVo Corporation (TiVo Corp.), the issuer.

The Joint Proxy Statement/Prospectus (SEC Form S-4) can be found at <http://ir.tivo.com/Interactive/newlookandfeel/4206196/Bookmarked-PDF-424.pdf>.

Question 15: *Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis:*

A former holder of Rovi common stock received one TiVo Corp. common stock share for each Rovi common stock share. The aggregate adjusted tax basis of TiVo Corp. common stock the U.S. holder of Rovi common stock received is equal to the aggregate adjusted tax basis of the Rovi common stock the U.S. holder surrendered pursuant to the Rovi merger.

A former holder of TiVo, Inc. common stock received .3853 share of TiVo Corp. common stock for each TiVo, Inc. common stock share. The aggregate adjusted tax basis of the TiVo Corp. common stock received by a former U.S. holder of TiVo, Inc. common stock will be equal to the aggregate adjusted tax basis of the TiVo, Inc. common stock surrendered in the TiVo merger, reduced by the amount of cash such U.S. holder of TiVo, Inc. common stock also received in the TiVo merger (\$2.75 per TiVo, Inc. share) and increased by the amount of gain that such U.S. holder of TiVo, Inc. common stock recognized in the TiVo merger. A U.S. holder of TiVo, Inc. common stock recognized gain (but not loss) in the TiVo merger equal to the lesser of (1) the excess of (i) the sum of the fair market value of the TiVo Corp. common stock and the amount of cash received by such U.S. holder of TiVo, Inc. common stock in the TiVo merger over (ii) the U.S. holder's tax basis in such U.S. holder's TiVo, Inc. common stock surrendered in the TiVo merger, and (2) the amount of cash received by such U.S. holder in the TiVo merger.

STATEMENT 2

ATTACHED TO AND MADE PART OF

FORM 8937 FILED BY TIVO CORPORATION, EIN 61-1793262

EFFECTIVE DATE SEPTEMBER 7, 2016

Question 16: *Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates:*

There is no difference in the market values of Rovi Corp. common shares and TiVo Corp. common shares on the merger date. A former holder of Rovi common stock received one TiVo Corp. common stock share for each Rovi common stock share.

The TiVo Inc. merger consideration was designed to be valued at \$10.70 per share of TiVo Inc. common stock in total at Rovi common stock per share values between \$16.00 and \$25.00, and consisted of \$7.95 in TiVo Corp. common stock and \$2.75 in cash, with the number of shares of TiVo Corp. common stock issuable in respect of the \$7.95 in stock based on the volume-weighted average of Rovi's common stock price on the NASDAQ Stock Market, as reported by Bloomberg L.P., for the fifteen consecutive trading days ended on and including September 1, 2016 (the trading day three business days prior to September 7, 2016, the anticipated closing date of the mergers), which was \$20.6344. The exchange ratio for TiVo stockholders as described in the Joint Proxy Statement/Prospectus on Form S-4 (as amended, supplemented or modified) filed with the Securities and Exchange Commission on August 2, 2016 by TiVo Corp. was therefore 0.3853 share of TiVo Corp. common stock for each share of TiVo, Inc. common stock.

Question 17: *List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based:*

The Rovi merger and the TiVo merger, taken together, qualify as an "exchange" described in Section 351(a) of the Internal Revenue Code of 1986 (the Code). The Rovi merger, taken alone, constitutes a "reorganization" within the meaning of Section 368(a) of the Code, and the tax treatment of U.S. holders of Rovi common stock is therefore determined under Section 354(a) of the Code. The tax basis of the TiVo Corp. common stock received in both mergers is determined under Section 358(a) of the Code.

STATEMENT 3

ATTACHED TO AND MADE PART OF

FORM 8937 FILED BY TIVO CORPORATION, EIN 61-1793262

EFFECTIVE DATE SEPTEMBER 7, 2016

Question 18: *Can any resulting loss be recognized?*

Rovi Corp. Shareholders:

A U.S. holder of Rovi common stock who received TiVo Corp. common stock pursuant to the Rovi merger will not recognize gain or loss with respect to such receipt of TiVo Corp. common stock.

TiVo, Inc. Shareholders:

- Gain (but not loss) will be recognized by a U.S. holder of TiVo, Inc. common stock on the exchange of TiVo, Inc. common stock for a combination of cash and TiVo Corp. common stock pursuant to the TiVo merger as described in the response to Question 15.

Question 19: *Provide any other information necessary to implement the adjustment, such as the reportable tax year:*

The Rovi merger and TiVo merger both occurred on September 7, 2016.

Signature: 
James Gladen (Sep 27, 2016)

Email: james.gladen@tivo.com

TiVo Acq Form 8937 for IR

Adobe Sign Document History

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