

TENET HEALTHCARE CORP
Form 8-K
June 14, 2004

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SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K
CURRENT REPORT

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report: June 14, 2004
(Date of earliest event reported)

Commission file number: 1-7293

TENET HEALTHCARE CORPORATION

(Exact name of Registrant as specified in its charter)

Nevada
(State or Incorporation)

95-2557091
(I.R.S. Employer Identification No.)

3820 State Street
Santa Barbara, California 93105
(Address of principal executive offices, including zip code)

(805) 563-7000
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

ITEM 5. Other Events

In connection with a private placement offering of senior notes announced today, Tenet Healthcare Corporation has reclassified certain financial information previously reported in its Annual Report on Form 10-K for the year ended December 31, 2003 (the "Form 10-K") from continuing operations to discontinued operations. The reclassification has no impact on total assets, liabilities, shareholders' equity, net income or cash flows.

The attached consolidated statements of operations for the years ended May 31, 2001 and 2002, the seven-month transition period ended December 31, 2002 and the years ended December 31, 2002 and 2003 have been revised to reflect in discontinued operations 26 of the 27 domestic acute care hospitals and one general hospital in Barcelona, Spain, whose proposed divestitures were disclosed in January and March 2004, respectively.

Generally accepted accounting principles require that the results of operations of all but one of the 27 hospitals be classified as discontinued operations on a retroactive basis in any future presentations, including this filing, of consolidated results of operations. The one hospital whose operations are not being reclassified to discontinued operations is a leased facility that will continue to be classified as a "held and used" asset and included in continuing operations until its lease is terminated.

Management's Discussion and Analysis of Financial Condition and Results of Operations and the Notes to Consolidated Financial Statements have also been revised to conform to the presentation of the reclassified consolidated results of operations, but, except for Notes 3 and 15 to the consolidated financial statements, have not otherwise been updated to reflect events subsequent to the filing of the Form 10-K.

The attached information should be read together with the Company's SEC filings subsequent to the Form 10-K, including its Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2004.

The restated information is attached as Exhibit 99.1. The June 14, 2004 press release announcing the private placement offering is attached as Exhibit 99.2.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TENET HEALTHCARE CORPORATION

By: /s/ STEPHEN D. FARBER

Stephen D. Farber
Chief Financial Officer

Date: June 14, 2004

EXHIBIT INDEX

99.1 Financial Information

99.2 Press Release issued on June 14, 2004

4

QuickLinks

[ITEM 5. Other Events](#)

[SIGNATURE](#)

[EXHIBIT INDEX](#)