WHAT IS CLAIMED IS:

1. A method comprising:

forming a protruding fin;

forming a first dielectric layer comprising:

a first top portion on a top surface of the protruding fin; and

a first sidewall portion on a sidewall of the protruding fin;

forming a second dielectric layer over the first top portion of the first dielectric layer and the top surface of the protruding fin, wherein the second dielectric layer is formed using an anisotropic deposition process;

forming a dummy gate electrode on the second dielectric layer;

forming a gate spacer on a sidewall of the dummy gate electrode;

removing the dummy gate electrode; and

forming a replacement gate electrode in a space left by the dummy gate electrode.

- 2. The method of claim 1, wherein the second dielectric layer is free from portions on the first sidewall portion of the first dielectric layer.
- 3. The method of claim 1 or 2, wherein the first dielectric layer and the second dielectric layer are formed using different deposition methods.
- 4. The method of one of the preceding claims, wherein the first dielectric layer is deposited using a conformal deposition method.
- 5. The method of one of the preceding claims, wherein the second dielectric layer is deposited using plasma enhanced atomic layer deposition, with a bias power applied.

- 6. The method of one of the preceding claims further comprising, after the dummy gate electrode is removed and before the replacement gate electrode is formed, etching exposed portions of the first dielectric layer and the second dielectric layer.
- 7. The method of claim 6, wherein after the exposed portions of the first dielectric layer and the second dielectric layer are etched, a first part of the first dielectric layer and a second part of the second dielectric layer remain directly underlying the gate spacer.
- 8. The method of claim 7, wherein the second part of the second dielectric layer directly underlying the gate spacer is non-conformal.
- 9. The method of one of the preceding claims wherein the protruding fin comprises a plurality of semiconductor nanostructures stacked and spaced apart from each other, and wherein the replacement gate electrode extends into spaces between the plurality of semiconductor nanostructures.
- 10. The method of one of the preceding claims, wherein the forming the dummy gate electrode comprises depositing a polysilicon layer on the second dielectric layer, and patterning the polysilicon layer, wherein the patterning is stopped on the second dielectric layer.
- 11. The method of one of the preceding claims, wherein the second dielectric layer comprises a second sidewall portion on the first sidewall portion, and wherein the second sidewall portion is removed in a cleaning process performed before the forming the gate spacer.
- 12. A structure comprising:
 - a dielectric isolation region;
- a plurality of semiconductor nanostructures aside of, and higher than, the dielectric isolation region, wherein higher ones of the plurality of semiconductor nanostructures overlap

respective lower ones of the plurality of semiconductor nanostructures;

a gate stack comprising:

a first portion over a top nanostructure of the plurality of semiconductor nanostructures; and

second portions between neighboring ones of the plurality of semiconductor nanostructures, wherein the second portions of the gate stack and the plurality of semiconductor nanostructures connectively form a protruding fin;

a first dielectric layer on a top surface and a sidewall of the protruding fin;

a second dielectric layer comprising a first part over the first dielectric layer, wherein the second dielectric layer is less conformal than the first dielectric layer, and wherein at least a top portion of the first part is higher than a top nanostructure of the plurality of semiconductor nanostructures; and

a gate spacer over the second dielectric layer.

- 13. The structure of claim 12, wherein the first dielectric layer is conformal, and the first part of the second dielectric layer has a bottommost end substantially level with a topmost surface of the top nanostructure.
- 14. The structure of claim 12 or 13, wherein the second dielectric layer further comprises a second portion overlapping the dielectric isolation region, wherein the first portion and the second portion are discrete portions of the second dielectric layer.
- 15. The structure of one of claims 12 to 14, wherein the first portion of the second dielectric layer further comprises a second part on a sidewall of the protruding fin, wherein the second part is thinner than the first part.

- 16. The structure of claim 15, wherein a bottommost end of the second part is higher than a mid-height of the protruding fin.
- 17. A structure comprising:
 - a semiconductor substrate;
- a first dielectric isolation region and a second dielectric isolation region in the semiconductor substrate;
- a protruding fin between, and higher than, the first dielectric isolation region and the second dielectric region;
 - a first dielectric layer on a top surface and a sidewall of the protruding fin;
- a second dielectric layer over the first dielectric layer, the second dielectric layer comprising:
 - a first portion overlapping the protruding fin; and
- a second portion overlapping the first dielectric isolation region, wherein the first portion and the second portion are discrete portions of the second dielectric layer; and a gate spacer over the second dielectric layer.
- 18. The structure of claim 17, wherein the gate spacer physically contacts a sidewall part of the first dielectric layer, and is spaced apart from a top part of the first dielectric layer by the first portion of the second dielectric layer.
- 19. The structure of claim 17 or 18, wherein the first dielectric layer comprises silicon oxide, and the second dielectric layer comprises silicon and an element selected from the group consisting of N, C, and combinations thereof.

20. The structure of claim 17, 18 or 19 wherein the second dielectric layer further comprises a first vertical portion on a second vertical portion of the first dielectric layer, and wherein the second vertical portion is on the sidewall of the protruding fin.