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GATE ISOLATION FOR MULTIGATE DEVICE

Abstract

Self-aligned gate cutting techniques are disclosed herein that provide dielectric gate isolation fins for isolating gates of multigate devices from one another. An exemplary device includes a first multigate device having first source/drain features and a first metal gate that surrounds a first channel layer and a second multigate device having second source/drain features and a second metal gate that surrounds a second channel layer. A dielectric gate isolation fin separates the first metal gate from the second metal gate. The dielectric gate isolation fin includes a first dielectric layer having a first dielectric constant and a second dielectric layer having a second dielectric constant disposed over the first dielectric layer. The second dielectric constant is greater than the first dielectric constant. The first metal gate and the second metal gate physically contact the first channel layer and the second channel layer, respectively, and the dielectric gate isolation fin.

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Background/Summary

[0001] This application is a divisional application of U.S. patent application Ser. No. 18/190,657, filed Mar. 27, 2023, which is a continuation application of U.S. patent application Ser. No. 17/170,740, filed Feb. 8, 2021, which is a non-provisional application of and claims benefit of U.S. Provisional Patent Application Ser. No. 63/018,188, filed Apr. 30, 2020, the entire disclosures of which are incorporated herein by reference.

BACKGROUND

[0002] The electronics industry has experienced an ever-increasing demand for smaller and faster electronic devices that are simultaneously able to support a greater number of increasingly complex and sophisticated functions. To meet these demands, there is a continuing trend in the integrated circuit (IC) industry to manufacture low-cost, high-performance, and low-power ICs. Thus far, these goals have been achieved in large part by reducing IC dimensions (for example, minimum IC feature size), thereby improving production efficiency and lowering associated costs. However, such scaling has also increased complexity of the IC manufacturing processes. Thus, realizing continued advances in IC devices and their performance requires similar advances in IC manufacturing processes and technology.

[0003] Recently, multigate devices have been introduced to improve gate control. Multigate devices have been observed to increase gate-channel coupling, reduce OFF-state current, and/or reduce short-channel effects (SCEs). One such multigate device is the gate-all around (GAA) device, which includes a gate structure that can extend, partially or fully, around a channel region to provide access to the channel region on at least two sides. GAA devices enable aggressive scaling down of IC technologies, maintaining gate control and mitigating SCEs, while seamlessly integrating with conventional IC manufacturing processes. However, as GAA devices continue to scale, non-self-aligned gate cutting techniques typically implemented to isolate gates of different GAA devices from one another, such as a first gate of a first GAA transistor from a second gate of a second GAA transistor, are hindering the dense packing of IC features needed for advanced IC technology nodes. Accordingly, although existing GAA devices and methods for fabricating such have been generally adequate for their intended purposes, they have not been entirely satisfactory in all respects.

Description

BRIEF DESCRIPTION OF THE DRAWINGS

[0004] The present disclosure is best understood from the following detailed description when read with the accompanying figures. It is emphasized that, in accordance with the standard practice in the industry, various features are not drawn to scale and are used for illustration purposes only. In fact, the dimensions of the various features may be arbitrarily increased or reduced for clarity of discussion.

[0005] FIG. 1 is a flow chart of a method for fabricating a multigate device according to various aspects of the present disclosure.

[0006] FIGS. 2-26 and FIG. 27A are fragmentary perspective views of a multigate device, in portion or entirety, at various fabrication stages (such as those associated with the method in FIG. 1) according to various aspects of the present disclosure.

[0007] FIG. 27B and FIG. 27C are fragmentary cross-sectional views of the multigate device of FIG. 27A, in portion or entirety, at various fabrication stages (such as those associated with the method in FIG. 1) according to various aspects of the present disclosure.

[0008] FIG. 28 is a fragmentary cross-sectional view of a multigate device, in portion or entirety, at various fabrication stages (such as those associated with the method in FIG. 1) according to various aspects of the present disclosure.

DETAILED DESCRIPTION

[0009] The present disclosure relates generally to integrated circuit devices, and more particularly, to gate isolation techniques for multigate devices.

[0010] The following disclosure provides many different embodiments, or examples, for implementing different features of the invention. Specific examples of components and arrangements are described below to simplify the present disclosure. These are, of course, merely examples and are not intended to be limiting. For example, the formation of a first feature over or on a second feature in the description that follows may include embodiments in which the first and second features are formed in direct contact and may also include embodiments in which additional features may be formed between the first and second features, such that the first and second features may not be in direct contact. In addition, spatially relative terms, for example, “lower,” “upper,” “horizontal,” “vertical,” “above,” “over,” “below,” “beneath,” “up,” “down,” “top,” “bottom,” etc. as well as derivatives thereof (e.g., “horizontally,” “downwardly,” “upwardly,” etc.) are used for ease of the present disclosure of one features relationship to another feature. The spatially relative terms are intended to cover different orientations of the device including the features. Furthermore, when a number or a range of numbers is described with “about,” “approximate,” and the like, the term is intended to encompass numbers that are within a reasonable range considering variations that inherently arise during manufacturing as understood by one of ordinary skill in the art. For example, the number or range of numbers encompasses a reasonable range including the number described, such as within $\pm 10\%$ of the number described, based on known manufacturing tolerances associated with manufacturing a feature having a characteristic associated with the number. For example, a material layer having a thickness of “about 5 nm” can encompass a dimension range from 4.5 nm to 5.5 nm where manufacturing tolerances associated with depositing the material layer are known to be $\pm 10\%$ by one of ordinary skill in the art. Still further, the present disclosure may repeat reference numerals and/or letters in the various examples. This repetition is for the purpose of simplicity and clarity and does not in itself dictate a relationship between the various embodiments and/or configurations discussed.

[0011] An exemplary non-self-aligned gate cutting technique can involve forming a mask layer over a gate stack, where the mask layer covers a first portion of the gate stack and a second portion of the gate stack and exposes a third portion of the gate stack via an opening formed in the mask layer. The third portion of the gate stack is disposed between the first portion of the gate stack and the second portion of the gate stack. An etching process is then performed that removes the

exposed third portion of the gate stack (including, for example, at least one gate electrode layer and at least one gate dielectric layer), thereby forming a gate opening between and separating the first portion of the gate stack from the second portion of the gate stack. A gate isolation feature, such as a dielectric layer (for example, a silicon nitride layer), is then formed in the gate opening to provide electrical isolation between the first portion of the gate stack, which may be disposed over a first channel layer of a first GAA device (i.e., first active device area), and the second portion of the gate stack, which may be disposed over a second channel layer of a second GAA device (i.e., second active device area).

[0012] A spacing between active device areas, such as the first channel layer and the second channel layer, is intentionally designed larger than necessary to compensate for process variations that arise during the non-self-aligned gate cutting technique. For example, etch loading effects and/or other loading effects may reduce critical dimension uniformity (CDU) across a wafer, such that in some locations, a width of the opening in the mask layer and/or a width of the gate opening may be larger than a target width, which can lead to unintentional exposure and/or damage of the first channel layer, the second channel layer, the first portion of the gate stack, and/or the second portion of the gate stack. In another example, overlay shift arising from lithography processes may result in the opening in the mask layer shifted left or right of its intended position, which can also lead to unintentional exposure and/or damage of the first channel layer, the second channel layer, the first portion of the gate stack, and/or the second portion of the gate stack. The increased spacing required between the active device areas to adequately compensate for such process variations prevents compact packing of active device areas, thereby reducing pattern density and preventing compact cell heights desired for scaled memory devices in advanced IC technology nodes.

[0013] The present disclosure thus proposes a self-aligned gate cutting (isolation) technique for GAA devices that allows for smaller spacing between active device areas (and thus smaller cell heights) compared to spacing required between active device areas when implementing non-self-aligned gate cutting techniques. The proposed self-aligned gate cutting technique utilizes an oxide liner during processing that improves inner spacer formation and/or suspended channel layer formation. In some embodiments, utilizing the oxide liner leads to better control over profiles of inner spacers during GAA fabrication. In some embodiments, utilizing the oxide liner leads to a two-step process for forming a suspended channel layer during GAA fabrication, which has been observed to improve suspended channel layer uniformity and/or enlarge a gate opening in which a metal gate is formed surrounding the suspended channel layer. In some embodiments, the proposed self-aligned gate cutting technique provides a dielectric gate isolation fin that separates a first GAA device (in particular, a first metal gate of the first GAA device) from a second GAA device (in particular, a second metal gate of the second GAA device). In some embodiments, the dielectric gate isolation fin includes a high-k dielectric layer disposed over an oxide layer and a low-k dielectric layer. The high-k dielectric layer is disposed along an upper portion of sidewalls of the first metal gate and an upper portion of sidewalls of the second metal gate. The low-k dielectric layer is disposed along a lower portion of the sidewalls of the first metal gate and a lower portion of the sidewalls of the second metal gate. In some embodiments, the dielectric gate isolation fin is disposed on an isolation feature, such as a shallow trench isolation (STI) feature. In some embodiments, a width of the dielectric gate isolation fin is less than a width of the isolation feature. The proposed self-aligned gate cutting technique further provides, under gate spacers of the first GAA device and under gate spacers of the second GAA device, a first oxide liner along sidewalls of a portion of a first channel layer of the first GAA device and sidewalls of first inner spacers of the first GAA device and a second oxide liner along sidewalls of a portion of a second channel layer of the second GAA device and second inner spacers of the second GAA device. Third inner spacers are disposed between the first oxide liner and the low-k dielectric layer of the dielectric gate isolation fin, and fourth inner spacers are disposed between the second oxide liner and the low-k dielectric layer of the dielectric gate isolation fin. In some embodiments, the gate spacers of

the first GAA device and the gate spacers of the second GAA device wrap a portion of the high-k dielectric layer of the dielectric gate isolation fin. In some embodiments, a gate contact to the first metal gate and the second metal gate wraps a portion of the high-k dielectric layer of the dielectric gate isolation fin. Details of the proposed self-aligned gate cutting techniques for GAA devices and resulting GAA devices are described herein in the following pages and/or drawings.

[0014] FIG. 1 is a flow chart of a method **100** for fabricating a multigate device according to various aspects of the present disclosure. In some embodiments, method **100** fabricates a p-type multigate transistor and/or an n-type multigate transistor. At block **110**, method **100** includes forming a first multigate device having a first channel layer, a first metal gate, and first source/drain features, wherein the first channel layer is disposed between the first source/drain features and the first metal gate surrounds the first channel layer. At block **115**, method **100** includes forming a second multigate device having a second channel layer, a second metal gate, and second source/drain features, wherein the second channel layer is disposed between the second source/drain features and the second metal gate surrounds the second channel layer. At block **120**, method **100** includes forming a dielectric gate isolation fin between and separating the first metal gate and the second metal gate. The dielectric gate isolation fin includes a first dielectric layer having a first dielectric constant and a second dielectric layer having a second dielectric constant disposed over the first dielectric layer. The second dielectric constant is greater than the first dielectric constant. In some embodiments, the first metal gate is disposed between and physically contacts the first channel layer and the dielectric gate isolation fin, and the second metal gate is disposed between and physically contacts the second channel layer and the dielectric gate isolation fin. In some embodiments, the first dielectric layer includes a silicon-comprising dielectric material and the second dielectric layer includes a metal-and-oxygen comprising material. In some embodiments, the first dielectric constant is less than about seven and the second dielectric constant is greater than about seven. In some embodiments, method **100** includes forming various inner spacers of the first multigate device and the second multigate device, such as first inner spacers that separate the first channel layer and the second channel layer from the dielectric gate isolation fin and second inner spacers that separate the first channel layer and the second channel layer from a substrate and/or other channel layer of the first multigate device and/or the second multigate device, respectively. In some embodiments, method **100** includes forming dielectric liners that separate the first inner spacers from the first channel layer and the second channel layer. In some embodiments, the dielectric liners may further separate the second inner spacers from the first inner spacers. Additional processing is contemplated by the present disclosure. Additional steps can be provided before, during, and after method **100**, and some of the steps described can be moved, replaced, or eliminated for additional embodiments of method **100**. The discussion that follows illustrates various embodiments of multigate-based integrated circuit devices that can be fabricated according to method **100**.

[0015] FIGS. 2-26 and FIG. 27A are fragmentary perspective views of a multigate device **200**, in portion or entirety, at various fabrication stages (such as those associated with method **100** in FIG. 1) according to various aspects of the present disclosure. FIG. 27B and FIG. 27C are fragmentary cross-sectional views of multigate device **200** in FIG. 27A, in portion or entirety, according to various aspects of the present disclosure. As described herein, multigate device **200** includes a first transistor region **202A** processed to form at least one transistor and a second transistor region **202B** processed to form at least one transistor. In some embodiments, p-type transistors are formed in both first transistor region **202A** and second transistor region **202B**, where a p-type transistor in first transistor region **202A** is a portion of a first complementary transistor, such as a first complementary metal-oxide semiconductor (CMOS) transistor, and a p-type transistor region in second transistor region **202B** is a portion of a second complementary transistor, such as a second CMOS transistor. In some embodiments, n-type transistors are formed in both first transistor region **202A** and second transistor region **202B**, where an n-type transistor in first transistor region **202A**

is a portion of a first complementary transistor, such as a first CMOS transistor, and an n-type transistor in second transistor region **202B** is a portion of a second complementary transistor, such as a second CMOS transistor. In some embodiments, an n-type transistor is formed in first transistor region **202A** (and can thus be referred to as an n-type transistor region) and a p-type transistor is formed in second transistor region **202B** (and can thus be referred to as a p-type transistor region). In some embodiments, first transistor region **202A** and second transistor region **202B** are a portion of a device region, such as a core region (often referred to as a logic region), a memory region (such as a static random access memory (SRAM) region), an analog region, a peripheral region (often referred to as an I/O region), a dummy region, other suitable region, or combinations thereof. The device region can include various passive and active microelectronic devices, such as resistors, capacitors, inductors, diodes, p-type field effect transistors (PFETs), n-type field effect transistors (NFETs), metal-oxide semiconductor field effect transistors (MOSFETs), CMOS transistors, bipolar junction transistors (BJTs), laterally diffused MOS (LDMOS) transistors, high voltage transistors, high frequency transistors, other suitable components, or combinations thereof. Multigate device **200** can be included in a microprocessor, a memory, and/or other IC device. In some embodiments, multigate device **200** is a portion of an IC chip, a system on chip (SoC), or portion thereof. FIGS. **2-26** and FIGS. **27A-27C** have been simplified for the sake of clarity to better understand the inventive concepts of the present disclosure. Additional features can be added in multigate device **200**, and some of the features described below can be replaced, modified, or eliminated in other embodiments of multigate device **200**.

[0016] Turning to FIG. **2**, a fin fabrication process is performed to form fins extending from a substrate (wafer) **206**. For example, a fin **208A** and a fin **208B** (also referred to as fin structures, fin elements, etc.) extend from substrate **206** after the fin fabrication process. Fin **208A** and fin **208B** each include a substrate portion (i.e., a fin portion **206'** of substrate **206** (also referred to as a substrate extension, a substrate fin portion, an etched substrate portion, etc.)), a semiconductor layer stack portion (i.e., a semiconductor layer stack **210** that includes semiconductor layers **215** and semiconductor layers **220**) disposed over the substrate portion, and a patterning layer portion (i.e., a patterning layer **225** that includes a pad layer **226** and a mask layer **227**) disposed over the semiconductor layer stack portion. Fins **208A** and fin **208B** each extend substantially parallel to one another along a y-direction, having a length defined in the y-direction, a width defined in an x-direction, and a height defined in a z-direction.

[0017] In some embodiments, a lithography and/or etching process is performed to pattern a semiconductor layer stack to form fins **208A**, **208B**. The lithography process can include forming a resist layer over semiconductor layer stack **210** (for example, by spin coating), performing a pre-exposure baking process, performing an exposure process using a mask, performing a post-exposure baking process, and performing a developing process. During the exposure process, the resist layer is exposed to radiation energy (such as ultraviolet (UV) light, deep UV (DUV) light, or extreme UV (EUV) light), where the mask blocks, transmits, and/or reflects radiation to the resist layer depending on a mask pattern of the mask and/or mask type (for example, binary mask, phase shift mask, or EUV mask), such that an image is projected onto the resist layer that corresponds with the mask pattern. Since the resist layer is sensitive to radiation energy, exposed portions of the resist layer chemically change, and exposed (or non-exposed) portions of the resist layer are dissolved during the developing process depending on characteristics of the resist layer and characteristics of a developing solution used in the developing process. After development, the patterned resist layer includes a resist pattern that corresponds with the mask. The etching process removes portions of semiconductor layer stack **210** using the patterned resist layer as an etch mask. In some embodiments, the patterned resist layer is formed over a mask layer disposed over semiconductor layer stack **210**, a first etching process removes portions of the mask layer to form patterning layer **225** (i.e., a patterned hard mask layer), and a second etching process removes

portions of semiconductor layer stack **210** using patterning layer **225** as an etch mask. The etching process can include a dry etching process, a wet etching process, other suitable etching process, or combinations thereof. In some embodiments, the etching process is a reactive ion etching (RIE) process. After the etching process, the patterned resist layer is removed, for example, by a resist stripping process or other suitable process. Alternatively, fins **208A**, **208B** are formed by a multiple patterning process, such as a double patterning lithography (DPL) process (for example, a lithography-etch-lithography-etch (LELE) process, a self-aligned double patterning (SADP) process, a spacer-is-dielectric (SID) SADP process, other double patterning process, or combinations thereof), a triple patterning process (for example, a lithography-etch-lithography-etch-lithography-etch (LELELE) process, a self-aligned triple patterning (SATP) process, other triple patterning process, or combinations thereof), other multiple patterning process (for example, self-aligned quadruple patterning (SAQP) process), or combinations thereof. Such processes can also provide fins **208A**, **208B** with patterning layer **225**, semiconductor layer stack **210**, and fin portion **206'**, as depicted in FIG. 2. In some embodiments, directed self-assembly (DSA) techniques are implemented while patterning semiconductor layer stack **210**. Further, in some embodiments, the exposure process can implement maskless lithography, electron-beam (e-beam) writing, and/or ion-beam writing for patterning the resist layer.

[0018] In the depicted embodiment, substrate **206** includes silicon. Alternatively or additionally, substrate **206** includes another elementary semiconductor, such as germanium; a compound semiconductor, such as silicon carbide, gallium arsenide, gallium phosphide, indium phosphide, indium arsenide, and/or indium antimonide; an alloy semiconductor, such as silicon germanium (SiGe), GaAsP, AlInAs, AlGaAs, GaInAs, GaInP, and/or GaInAsP; or combinations thereof. Alternatively, substrate **206** is a semiconductor-on-insulator substrate, such as a silicon-on-insulator (SOI) substrate, a silicon germanium-on-insulator (SGOI) substrate, or a germanium-on-insulator (GOI) substrate. Semiconductor-on-insulator substrates can be fabricated using separation by implantation of oxygen (SIMOX), wafer bonding, and/or other suitable methods. Substrate **206** can include various doped regions. For example, substrate **206** (including fin portions **206'**) can include p-type doped regions (referred to as p-wells) in first transistor region **202A** and second transistor region **202B**, for example, where n-type transistors are formed in first transistor region **202A** and second transistor region. In another example, substrate **206** (including fin portions **206'**) can include n-type doped regions (referred to as n-wells) in first transistor region **202A** and second transistor region **202B**, for example, where p-type transistors are formed in first transistor region **202A** and second transistor region. In yet another example, substrate **206** (including fin portions **206'**) can include p-wells in first transistor region **202A** and n-wells in second transistor region **202B**, for example, where n-type transistors are formed in first transistor region **202A** and p-type transistors are formed in second transistor region **202B**. The n-wells are doped with n-type dopants, such as phosphorus, arsenic, other n-type dopant, or combinations thereof. The p-wells are doped with p-type dopants, such as boron, indium, other p-type dopant, or combinations thereof. In some embodiments, substrate **206** includes doped regions formed with a combination of p-type dopants and n-type dopants. The various doped regions can be formed directly on and/or in substrate **206**, for example, providing a p-well structure, an n-well structure, a dual-well structure, a raised structure, or combinations thereof. An ion implantation process, a diffusion process, and/or other suitable doping process can be performed to form the various doped regions.

[0019] Each semiconductor layer stack **210** is disposed over a respective fin portion **206'** of substrate **206** and includes semiconductor layers **215** and semiconductor layers **220** stacked vertically (e.g., along the z-direction) in an interleaving or alternating configuration from a top surface of substrate **206**. In some embodiments, semiconductor layers **215** and semiconductor layers **220** are epitaxially grown in the depicted interleaving and alternating configuration. For example, a first one of semiconductor layers **215** is epitaxially grown on substrate **206**, a first one of semiconductor layers **220** is epitaxially grown on the first one of semiconductor layers **220**, a

second one of semiconductor layers **215** is epitaxially grown on the first one of semiconductor layers **220**, and so on until semiconductor layer stacks **210** have a desired number of semiconductor layers **215** and semiconductor layers **220**. In such embodiments, semiconductor layers **215** and semiconductor layers **220** can be referred to as epitaxial layers. In some embodiments, epitaxial growth of semiconductor layers **215** and semiconductor layers **220** is achieved by a molecular beam epitaxy (MBE) process, a chemical vapor deposition (CVD) process, a metalorganic chemical vapor deposition (MOCVD) process, other suitable epitaxial growth process, or combinations thereof. A composition of semiconductor layers **215** is different than a composition of semiconductor layers **220** to achieve etching selectivity and/or different oxidation rates during subsequent processing. In some embodiments, semiconductor layers **215** have a first etch rate to an etchant and semiconductor layers **220** have a second etch rate to the etchant, where the second etch rate is different than the first etch rate. In some embodiments, semiconductor layers **215** have a first oxidation rate and semiconductor layers **220** have a second oxidation rate, where the second oxidation rate is different than the first oxidation rate. In the depicted embodiment, semiconductor layers **215** and semiconductor layers **220** include different materials, constituent atomic percentages, constituent weight percentages, thicknesses, and/or characteristics to achieve desired etching selectivity during an etching process, such as an etching process implemented to form suspended channel layers in channel regions of multigate device **200**. For example, where semiconductor layers **215** include silicon germanium and semiconductor layers **220** include silicon, a silicon etch rate of semiconductor layers **220** is less than a silicon germanium etch rate of semiconductor layers **215**. In some embodiments, semiconductor layers **215** and semiconductor layers **220** include the same material but with different constituent atomic percentages to achieve the etching selectivity and/or different oxidation rates. For example, semiconductor layers **215** and semiconductor layers **220** can include silicon germanium, where semiconductor layers **215** have a first silicon atomic percent and/or a first germanium atomic percent and semiconductor layers **220** have a second, different silicon atomic percent and/or a second, different germanium atomic percent. The present disclosure contemplates that semiconductor layers **215** and semiconductor layers **220** including any combination of semiconductor materials that provides desired etching selectivity, desired oxidation rate differences, and/or desired performance characteristics (e.g., materials that maximize current flow), including any of the semiconductor materials disclosed herein.

[0020] As described further below, semiconductor layers **220** or portions thereof form channel regions of multigate device **200**. In the depicted embodiment, each semiconductor layer stack **210** includes three semiconductor layers **215** and three semiconductor layers **220** configured to form three semiconductor layer pairs disposed over substrate **206**, each semiconductor layer pair having a respective semiconductor layer **215** and a respective semiconductor layer **220**. After undergoing subsequent processing, such configuration will result in multigate device **200** having three channels. However, the present disclosure contemplates embodiments where semiconductor layer stack **210** includes more or less semiconductor layers, for example, depending on a number of channels desired for multigate device **200** and/or design requirements of multigate device **200**. For example, semiconductor layer stacks **210** can include two to ten semiconductor layers **215** and two to ten semiconductor layers **220**. In furtherance of the depicted embodiment, semiconductor layers **215** have a thickness t_1 and semiconductor layers **220** have a thickness t_2 , where thickness t_1 and thickness t_2 are chosen based on fabrication and/or device performance considerations for multigate device **200**. For example, thickness t_1 can be configured to define a desired distance (or gap) between adjacent channels of multigate device **200** (e.g., between semiconductor layers **220**), thickness t_2 can be configured to achieve desired thickness of channels of multigate device **200**, and thickness t_1 and thickness t_2 can be configured to achieve desired performance of multigate device **200**. In some embodiments, semiconductor layers **220** include n-type and/or p-type dopants depending on their corresponding transistor region. For example, semiconductor layers **220** in first

transistor region **202A** can include p-type dopants and semiconductor layers **220** in second transistor region **202B** can include n-type dopants.

[0021] Fin **208A** is disposed between a trench **230A** and a trench **230B**, and fin **208B** is disposed between trench **230A** and a trench **230C**. Trench **230A** is defined between fin **208A** and fin **208B**. For example, trench **230A** has a sidewall defined by fin **208A**, a sidewall defined by fin **208B**, and a bottom defined by substrate **206** that extends between the sidewalls. Turning to FIG. **3**, a liner layer **232** is formed over multigate device **200**, such that liner layer **232** partially fills trenches **230A-230C**. For example, a dielectric liner **235** is formed over fins **208A**, **208B** and substrate **206**, and a silicon liner **240** is formed over dielectric liner **235**, where dielectric liner **235** and silicon liner **240** partially fills trenches **230A-230C**. Dielectric liner **235** and silicon liner **240** covers substrate **206** and fins **208A**, **208B**, such that dielectric liner **235** and silicon liner **240** cover sidewalls and bottoms of trenches **230A-230C**. In some embodiments, an atomic layer deposition (ALD) process is performed to deposit dielectric liner **235** having a thickness t_3 over multigate device **200**, and an ALD process is performed to deposit silicon liner **240** having a thickness t_4 over dielectric liner **235**. In some embodiments, thickness t_3 and thickness t_4 are substantially uniform over various surfaces of multigate device **200**. For example, thickness t_3 and thickness t_4 along sidewalls of trenches **230A-230C** (i.e., over sidewalls of fins **208A**, **208B**) are, respectively, substantially the same as thickness t_3 and thickness t_4 along bottoms of trenches **230A-230C** (i.e., over top surfaces of substrate **206**) and thickness t_3 and thickness t_4 along top surfaces of fins **208A**, **208B**. In some embodiments, thickness t_3 is about 0.5 nm to about 2.5 nm and thickness t_4 is about 1 nm to about 4.5 nm. In some embodiments, dielectric liner **235** and/or silicon liner **240** is formed by chemical vapor deposition (CVD), physical vapor deposition (PVD), high density plasma CVD (HDPCVD), metal organic CVD (MOCVD), remote plasma CVD (RPCVD), plasma enhanced CVD (PECVD), low-pressure CVD (LPCVD), atomic layer CVD (ALCVD), atmospheric pressure CVD (APCVD), sub-atmospheric vapor deposition (SAVCD), other suitable methods, or combinations thereof. In some embodiments, dielectric liner **235** includes an oxygen-comprising dielectric material, such as a dielectric material that includes oxygen in combination with silicon, carbon, and/or nitrogen, and thus can be referred to as an oxide liner. For example, in some embodiments, dielectric liner **235** includes silicon oxide, silicon oxynitride (SiON), and/or silicon oxycarbon nitride (SiOCN). For example, dielectric liner **235** includes silicon and oxygen, such as SiO₂. In some embodiments, dielectric liner **235** and/or silicon liner **240** includes n-type dopants and/or p-type dopants. In some embodiments, dielectric liner **235** and dummy gate dielectrics **232** include the same dielectric material. In some embodiments, dielectric liner **235** and dummy gate dielectrics **232** include different dielectric materials.

[0022] Turning to FIG. **4**, remainders of trenches **230A-230C** are filled with an oxide material **250**. For example, a deposition process and a planarization process are performed to form oxide material **250** over silicon liner **240** and fill any remaining portions of trenches **230A-230C**. In some embodiments, oxide material **250** is deposited by a flowable CVD (FCVD) process that includes, for example, depositing a flowable oxide material (for example, in a liquid state) over multigate device **200** and converting the flowable oxide material into a solid oxide material by an annealing process. The flowable oxide material can flow into trenches **230A-230C** and conform to exposed surfaces of multigate device **200**, enabling void free filling of trenches **230A-230C**. For example, the FCVD process introduces a silicon-comprising precursor and an oxidizer (collectively referred to as reactants) into a deposition chamber, where the silicon-comprising precursor and the oxidizer react and condense onto exposed surfaces of multigate device **200** (for example, silicon liner **240**) to form the flowable oxide material. In some embodiments, the flowable oxide material is a flowable silicon-and-oxygen comprising material. In some embodiments, the silicon-containing precursor is a silazene-based precursor (e.g., polysilazane, silylamine, ditrisilylamine, dimethylsilane, trimethylsilane, tetramethylsilane, diethylsilane, other suitable silicon-containing precursor, or combinations thereof) and the oxidizer includes oxygen (e.g., O₂, O₃,

hydrogen peroxide (H.sub.2O.sub.2), H.sub.2O, other suitable oxygen-containing constituents, or combinations thereof). In some embodiments, the silicon-containing precursor, such as the silazene-based precursor, is introduced into the deposition chamber in a liquid or vapor state. In some embodiments, the oxidizer is excited to an ionized state by plasma, such that the oxidizer is introduced into the deposition chamber in a plasma state. In some embodiments, the silicon-containing precursor and/or the oxidizer is mixed with a carrier gas (including, for example, hydrogen, helium, argon, nitrogen, xenon, krypton, neon, other suitable constituent, or combinations thereof) before or after introduction into the deposition chamber. In the depicted embodiment, the annealing process converts the flowable silicon-and-oxygen material into a silicon-and-oxygen containing layer, such as a silicon oxide layer. Oxide material **250** may thus be referred to as a silicon oxide layer. In some embodiments, the annealing process is a thermal annealing that heats multigate device **200** to a temperature that can facilitate conversion of the flowable oxide material into the solid oxide material. In some embodiments, the annealing process exposes the flowable oxide material to UV radiation. In some embodiments, oxide material **250** is deposited by a high aspect ratio deposition (HARP) process. The HARP process can implement a TEOS precursor and an O.sub.3 precursor. In some embodiments, oxide material **250** is deposited by HDPCVD. The HDPCVD can implement an SiH.sub.4 precursor and an O.sub.2 precursor. The present disclosure contemplates implementing other deposition processes and/or precursors to deposit oxide material **250**.

[0023] The deposition process overfills trenches **230A-230C**, such that a thickness of oxide material **250** is greater than a height of fins **208A**, **208B**. After the deposition process, the planarization process, such as a chemical mechanical polishing (CMP) process, is performed on oxide material **250**, thereby reducing the thickness of oxide material **250**. In the depicted embodiment, silicon liner **240** functions as a planarization (e.g., CMP) stop layer, such that the planarization process is performed until reaching and exposing silicon liner **240** that is disposed over top surfaces of fins **208A**, **208B**. Accordingly, after the planarization process, the thickness of oxide material is substantially equal to a sum of a height of fins **208A**, **208B**, thickness **t4** of dielectric liner **235** disposed over top surfaces of fins **208A**, **208B**, and thickness **t4** of silicon liner **240** disposed over the top surfaces of fins **208A**, **208B**. The planarization process thus removes any oxide material **250** that is disposed over the top surfaces of fins **208A-208D**. In some embodiments, top surfaces of oxide material **250** and silicon liner **240** are substantially planar after the planarization process. In some embodiments, an annealing process is subsequently performed to further cure and/or densify oxide material **250**.

[0024] Turning to FIG. 5, oxide material **250** is recessed (for example, by an etching process) to form isolation features **255**, such that fins **208A**, **208B** extend (protrude) from between oxide material **250**. For example, oxide material **250** surrounds a bottom portion of fins **208A**, **208B**, thereby defining upper fin active regions **258U** of fins **208A**, **208B** (generally referring to a portion of fins **208A**, **208B** that extends from top surfaces of oxide material **250**) and lower fin active regions **258L** of fins **208A**, **208B** (generally referring to a portion of fins **208A**, **208B** surrounded by oxide material **250**, which extend from the top surface of substrate **206** to the top surfaces of oxide material **250**). After recessing oxide material **250**, lower portions of trench **230A-230C** are filled with oxide material **250**, silicon liner **240**, and dielectric liner **235** while upper portions of trench **230A-230C** are partially filled with silicon liner **240** and dielectric liner **235**. Isolation features **255** are formed from oxide material **250**, silicon liner **240**, and dielectric liner **235** that fills lower portions of trenches **230A-230C**. Isolation features **255** thus include oxide material **250**, silicon liner **240**, and dielectric liner **235**, where oxide material **250** is disposed on silicon liner **240** and silicon liner **240** is disposed on dielectric liner **235**, which is disposed on sidewalls of lower fin active regions **258L**. Oxide material **250** of isolation features **255** can be referred to as oxide layer, a bulk dielectric, and/or bulk dielectric layer of isolation features **255**. Isolation features **255** electrically isolate active device regions and/or passive device regions of multigate device **200**.

from each other. For example, isolation features **255** separate and electrically isolate first transistor region **202A** from second transistor region **202B**, first transistor region **202A** from other active device regions and/or passive device regions of multigate device **200**, and second transistor region **202B** from other active device regions and/or passive device regions of multigate device **200**. Various dimensions and/or characteristics of isolation features **255** can be configured during the processing associated with FIGS. 2-5 to achieve shallow trench isolation (STI) structures, deep trench isolation (DTI) structures, local oxidation of silicon (LOCOS) structures, other suitable isolation structures, or combinations thereof. In the depicted embodiment, isolation features **255** are STIs. In some embodiments, an etching process recesses oxide material **250** until achieving a desired (target) height of upper fin active regions **258U**. In the depicted embodiment, the etching process proceeds until reaching fin portions **206'** of fins **208A**, **208B**, such that semiconductor layer stacks **210** define upper fin active regions **258U**. In some embodiments, as depicted, top surfaces of fin portions **206'** are substantially planar with top surfaces of oxide material **250** after the etching process. In some embodiments, fin portions **206'** are partially exposed by the etching process, such that top surfaces of fin portions **206'** are higher than top surfaces of oxide material **250** relative to the top surface of substrate **206** after the etching process. In some embodiments, semiconductor layer stacks **210** are partially, instead of fully exposed, by the etching process, such that top surfaces of fin portions **206'** are lower than top surfaces of oxide material **250** relative to the top surface of substrate **206** after the etching process.

[0025] The etching process is configured to selectively remove oxide material **250** with respect to silicon liner **240**. In other words, the etching process substantially removes oxide material **250** but does not remove, or does not substantially remove, silicon liner **240**. For example, an etchant is selected for the etch process that etches silicon oxide (i.e., oxide material **250**) at a higher rate than silicon (i.e., silicon liner **240**) (i.e., the etchant has a high etch selectivity with respect to silicon oxide). The etching process is a dry etching process, a wet etching process, or a combination thereof. The dry etching process may implement a hydrogen-comprising etch gas (e.g., $H_{2.2}$ and/or $CH_{4.4}$), a nitrogen-comprising etch gas (for example, $N_{2.2}$ and/or $NH_{3.3}$), a chlorine-comprising etch gas (for example, $Cl_{2.2}$, $CHCl_{3.3}$, $CCl_{4.4}$, and/or $BCl_{3.3}$), an oxygen-comprising etch gas (for example, $O_{2.2}$), a fluorine-comprising etch gas (for example, $F_{2.2}$, $CH_{3.3}F$, $CH_{2.2}F_{2.2}$, $CHF_{3.3}$, $CF_{4.4}$, $C_{2.2}F_{6.6}$, $SF_{6.6}$, and/or $NF_{3.3}$), a bromine-comprising etch gas (e.g., Br , HBr , $CH_{3.3}Br$, $CH_{2.2}Br_{2.2}$, and/or $CHBr_{3.3}$), an iodine-comprising etch gas, other suitable etch gas, or combinations thereof. For example, in some embodiments, a dry etching process can implement a fluorine-comprising etch gas, such as $NF_{3.3}$, to achieve selective etching of silicon oxide (i.e., oxide material **250**) with respect to silicon (i.e., silicon liner **240**). In some embodiments, the dry etching process can use a carrier gas to deliver the etch gas. The carrier gas includes nitrogen, argon, helium, xenon, other suitable carrier gas constituent, or combinations thereof. The wet etching process may implement a wet etchant solution that includes $H_{2.2}SO_{4.4}$ (sulfuric acid), $H_{2.2}O_{2.2}$ (hydrogen peroxide), $NH_{4.4}OH$ (ammonium hydroxide), HCl (hydrochloric acid), HF (hydrofluoric acid), DHF (diluted HF), $HNO_{3.3}$ (nitric acid), $H_{3.3}PO_{4.4}$ (phosphoric acid), $H_{2.2}O$ (water) (which can be deionized water (DIW) or ozonated de-ionized water ($DIWO_{3.3}$)), ozone ($O_{3.3}$), other suitable chemicals, or combinations thereof. Various parameters of the etch process can be tuned to achieve selective etching of oxide material **250**, such as a flow rate of an etch gas, a concentration of the etch gas, a concentration of the carrier gas, a ratio of the concentration of a first etch gas to a concentration of a second etch gas, a ratio of the concentration of the carrier gas to the concentration of the etch gas, a concentration of a wet etch solution, a ratio of a concentration of a first wet etch constituent to a concentration of a second wet etch constituent in the wet etch solution, a power of an RF source, a bias voltage, a pressure, a duration of the etch process, a temperature maintained in a process chamber during the etch process, a temperature of a wafer during the etch process, a temperature of the wet etch solution, other suitable etch

parameters, or combinations thereof. In some embodiments, the etch process includes multiple steps. In some embodiments, the etching process uses a patterned mask layer as an etch mask, where the patterned mask layer covers silicon liner **240** disposed over tops surfaces of fins **208A**, **208B** but has openings therein that expose oxide material **250**.

[0026] Turning to FIG. **6**, silicon germanium sacrificial layers **258** are formed over fins **208A**, **208B**. In the depicted embodiment, silicon germanium sacrificial layers **258** are formed on top surfaces and sidewalls of upper fin active regions **258U** of fins **208A**, **208B**, such that silicon germanium sacrificial layers wrap upper fin active regions **258U** of fins **208A**, **208B**. In furtherance of the depicted embodiment, upper portions of trenches **230A-230C** are partially filled with silicon germanium sacrificial layers **258**. Silicon germanium sacrificial layer **258** has a thickness t_5 that is greater than thickness t_4 of silicon liner **240**. In some embodiments, thickness t_5 is about 3.5 nm to about 12 nm. In some embodiments, thickness t_5 is less than thickness t_4 depending on processing steps and/or conditions used to replace exposed portions of silicon liner **240** with silicon germanium sacrificial layers **258**. Thickness t_5 may be selected depending on desired inner spacer thicknesses of multigate device **200**. In some embodiments, thickness t_5 is substantially equal to thickness t_1 of semiconductor layers **215**, such that first thicknesses of first inner spacers subsequently formed to replace portions of silicon germanium layers **258** are substantially the same as second thicknesses of second inner spacers subsequently formed to replace portions of semiconductor layers **215**. In some embodiments, thickness t_5 is greater than thickness t_1 of semiconductor layers **215**, such that first thicknesses of first inner spacers subsequently formed to replace portions of silicon germanium layers **258** are greater than second thicknesses of second inner spacers subsequently formed to replace portions of semiconductor layers **215**. In some embodiments, exposed portions of silicon liner **240** are converted into silicon germanium sacrificial layers **258**. For example, a deposition process is performed that selectively grows silicon germanium layers over exposed portions of silicon liner **240** (i.e., semiconductor surfaces) without growing the silicon germanium layers on exposed portions of oxide material **250** (e.g., dielectric surfaces), and an annealing process is performed that drives (diffuses) germanium from the silicon germanium layers into the exposed portions of silicon liner **240**, thereby causing the exposed portions of the silicon liner **240** to become a part of the silicon germanium layers. In some embodiments, the deposition process is an epitaxy process that uses CVD deposition techniques (for example, LPCVD, VPE, and/or UHV-CVD), molecular beam epitaxy, other suitable epitaxial growth processes, or combinations thereof. The epitaxy process can use gaseous and/or liquid precursors (e.g., a silane precursor and a germanium precursor), which interact with the composition of silicon liner **240**. Alternative or additionally to performing the annealing process, the silicon germanium layers can be exposed to an oxidizing ambient (e.g., oxygen), where silicon from the silicon germanium layers reacts with oxygen to form a thin outer silicon oxide layer and germanium from the silicon germanium layers diffuses into and reacts with silicon in the exposed portions of silicon liner **240**, thereby causing the exposed portions of the silicon liner **240** to become a part of the silicon germanium layers. Such process can be referred to as a silicon germanium condensation process. A suitable cleaning process and/or etching process can be implemented to remove the thin silicon oxide layer. Silicon germanium sacrificial layers **258** can also be referred to as silicon germanium cladding layers, silicon germanium helmets, and/or a silicon germanium protection layers.

[0027] In FIG. **6**, dielectric liner **235**, which is disposed between silicon liner **240** (which is converted into silicon germanium sacrificial layers **258**) and fins **208A**, **208B**, minimizes thickness variations and improves conformability of silicon germanium sacrificial layers **258** wrapping fins **208A**, **208B**. For example, without dielectric liner **235**, portions of semiconductor layer stacks **210** (e.g., portions of semiconductor layers **220** and/or semiconductor layers **215**) and portions of patterning layers **225** may be consumed while converting silicon liner **240** into silicon germanium sacrificial layers **258**. This can result in silicon germanium sacrificial layers **258** having non-

conformal thickness profiles, where thickness **t5** varies along sidewalls of fins **208A**, **208B**. For example, thickness **t5** along sidewalls of patterning layers **225** may be less than thickness **t5** along sidewalls of semiconductor layer stacks **210**. In some embodiments, thickness **t5** along interface regions between patterning layers **225** and semiconductor layers **210** may be less than thickness **t5** along sidewalls of patterning layers **225** and thickness **t5** along sidewalls of semiconductor layer stacks **210**, causing dips in silicon germanium sacrificial layers **258** at the interface. In furtherance of such example, thickness **t5** along sidewalls of semiconductor layers **215** may be different than thickness **t5** along sidewalls of semiconductor layers **220**. In contrast, inserting dielectric liner **235** between fins **208A**, **208B** and silicon liner **240** prevents portions of fins **208A**, **208B** (i.e., semiconductor layer stacks **210** and/or patterning layers **225**) from being converted into portions of silicon germanium sacrificial layers **258**. This can result in silicon germanium sacrificial layers **258** having conformal thickness profiles, where thickness **t5** does not vary, or minimally varies, along sidewalls of fins **208A**, **208B**. For example, thickness **t5** along sidewalls of patterning layers **225** may be about the same as thickness **t5** along sidewalls of semiconductor layer stacks **210**. In some embodiments, thickness **t5** along interface regions between patterning layers **225** and semiconductor layers **210** is about the same as thickness **t5** along sidewalls of patterning layers **225** and thickness **t5** along sidewalls of semiconductor layer stacks **210**, eliminating dips in silicon germanium sacrificial layers **258** at the interface. In furtherance of such example, thickness **t5** along sidewalls of semiconductor layers **215** may be about the same as thickness **t5** along sidewalls of semiconductor layers **220**. In some embodiments, such as depicted, any variation in thickness **t5** of silicon germanium sacrificial layers **258** is less than or equal to about 4%, and in the depicted embodiment, less than or equal to about 3%. Silicon germanium sacrificial layers **258** having conformal profiles provides better inner spacer formation control. For example, subsequently formed inner spacers, which are described below and replace portions of silicon germanium sacrificial layers **258**, have more uniform, conformal thicknesses.

[0028] Turning to FIG. 7 and FIG. 8, a remainder of upper portions of trenches **230A-230C** are filled with dielectric features **260**, each of which includes a dielectric liner **262** and an oxide layer **264** disposed over dielectric liner **262**. In the depicted embodiment, dielectric liner **262** includes a dielectric material having a dielectric constant that is less than about 7.0 ($k < 7.0$). For purposes of the present disclosure, such dielectric materials are referred to as low-k dielectric materials, and dielectric liner **262** can be referred to as a low-k dielectric liner. In some embodiments, dielectric liner **262** includes a dielectric material having a dielectric constant of about 1.0 to about 7.0. In some embodiments, dielectric liner **262** includes a silicon-comprising dielectric material, such as a dielectric material that includes silicon in combination with oxygen, carbon, and/or nitrogen. For example, dielectric liner **262** includes silicon oxide, silicon nitride, silicon carbon nitride, silicon oxycarbide, silicon oxycarbonitride, or combinations thereof. In some embodiments, dielectric liner **262** includes n-type dopants and/or p-type dopants. For example, dielectric liner **262** can be a boron-doped nitride liner. In some embodiments, dielectric liner **262** includes a dielectric material having a dielectric constant that is less than a dielectric constant of silicon dioxide (SiO_2) ($k \approx 3.9$), such as fluorine-doped silicon oxide (often referred to as fluorosilicate glass (FSG)), carbon-doped silicon oxide (often referred to as carbon-doped FSG), Black Diamond® (Applied Materials of Santa Clara, California), xerogel, aerogel, amorphous fluorinated carbon, parylene, benzocyclobutene (BCB)-based dielectric material, SiLK (Dow Chemical, Midland, Michigan), polyimide, other low-k dielectric material, or combinations thereof. In some embodiments, dielectric liner **262** includes boron silicate glass (BSG), phosphosilicate glass (PSG), and/or boron-doped phosphosilicate glass (BPSG). In some embodiments, oxide layer **264** is similar to oxide material **250** and thus may be formed and include materials as described above with reference to oxide material **250** in FIG. 5. For example, oxide layer **264** includes silicon and oxygen and is referred to as a silicon oxide layer.

[0029] In some embodiments, dielectric features **260** are formed over isolation features **255** by

depositing a dielectric layer **262'** over multigate device **200**, where dielectric layer **262'** partially fills upper portions of trenches **230A-230C** (FIG. 7); depositing an oxide material over dielectric layer **262'**, where the oxide material fills a remainder of upper portions of trenches **230A-230C** (FIG. 8); and performing a planarization process, such as a chemical mechanical polishing (CMP) process, to remove any of the oxide material and/or dielectric layer **262'** that is disposed over top surfaces of silicon germanium sacrificial layers **258** (FIG. 8). For example, silicon germanium sacrificial layers **258** function as a planarization (e.g., CMP) stop layer, such that the planarization process is performed until reaching and exposing silicon germanium sacrificial layers **258**. A remainder of the oxide material and dielectric layer **262'** form dielectric liners **262** and oxide layers **264** of dielectric features **260**, as depicted in FIG. 8. In such embodiments, the planarization process removes portions of dielectric layer **262'** that are disposed over top surfaces of silicon germanium sacrificial layers **258**, thereby forming dielectric liners **262** that partially fill each of trenches **230A-230C**. In some embodiments, an ALD process is performed to form dielectric layer **262'**. In some embodiments, an LPCVD process is performed to form dielectric layer **262'**. Dielectric layer **262'** has a thickness **t6** over multigate device **200**. In some embodiments, thickness **t6** is about 3 nm to about 6 nm. In some embodiments, thickness **t6** is substantially uniform over various surfaces of multigate device **200**. For example, thickness **t6** along sidewalls of upper portions of trenches **230A-230C** (i.e., over top and sidewall surfaces of silicon germanium sacrificial layers **258**) is substantially the same as thickness **t6** along bottoms of upper portions of trenches **230A-230C** (i.e., over top surfaces of isolation features **255**). In some embodiments, dielectric layer **262'** is formed by CVD, PVD, HDPCVD, MOCVD, RPCVD, PECVD, APCVD, SAVCD, other suitable deposition processes, or combinations thereof. In some embodiments, the oxide material is deposited over the dielectric layer by FCVD, HPCVD, HARP, CVD, and/or other suitable deposition process. In the depicted embodiment, the oxide material is deposited over dielectric layer **262'** by FCVD. In FIG. 8, dielectric features **260** and silicon germanium sacrificial layers **258** combine to fill an entirety of upper portions of trenches **230A-230C**, and isolation features **255** fill an entirety of lower portions of trenches **230A-230C**.

[0030] Turning to FIG. 9, dielectric features **260** are partially removed from trenches **230A-230C**. For example, dielectric features **260** are recessed to expose portions of silicon germanium sacrificial layers **258** that cover patterning layer **225**, such as top surfaces and sidewalls of patterning layer **225**. After recessing dielectric features **260**, dielectric features **260** partially fill upper portions of trenches **230A-230C** (i.e., fills a lower portion of upper portions of trenches **230A-230C**). In some embodiments, an etching process recesses dielectric features **260** until reaching semiconductor layer stacks **210** of fins **208A**, **208B**. For example, top surfaces of semiconductor layer stacks **210** (here, top surfaces of topmost semiconductor layers **220** of semiconductor layer stacks **210**) are substantially planar with top surfaces of dielectric features **260** after the etching process. In some embodiments, portions of silicon germanium layers **258** that are disposed along sidewalls of semiconductor layer stacks **210** are partially exposed by the etching process, such that top surfaces of dielectric features **260** are lower than top surfaces of semiconductor layer stacks **210** relative to the top surface of substrate **206** after the etching process. The etching process is configured to selectively remove dielectric liner **262** and oxide layer **264** with respect to silicon germanium sacrificial layers **258**. In other words, the etching process substantially removes dielectric liner **262** and oxide layer **264** but does not remove, or does not substantially remove, silicon germanium sacrificial layers **258**. For example, an etchant is selected for the etch process that etches silicon-comprising dielectric materials (i.e., dielectric liner **262** and oxide layer **264**) at a higher rate than silicon germanium (i.e., silicon germanium sacrificial layers **258**) (i.e., the etchant has a high etch selectivity with respect to silicon-comprising dielectric materials). The etching process is a dry etching process, a wet etching process, or a combination thereof. The dry etching process may implement a hydrogen-comprising etch gas (e.g., H₂ and/or CH₄), a nitrogen-comprising etch gas (for example, N₂ and/or NH₃), a

chlorine-comprising etch gas (for example, Cl.sub.2, CHCl.sub.3, CCl.sub.4, and/or BCl.sub.3), an oxygen-comprising etch gas (for example, O.sub.2), a fluorine-comprising etch gas (for example, F.sub.2, CH.sub.3F, CH.sub.2F.sub.2, CHF.sub.3, CF.sub.4, C.sub.2F.sub.6, SF.sub.6, and/or NF.sub.3), a bromine-comprising etch gas (e.g., Br, HBr, CH.sub.3Br, CH.sub.2Br.sub.2, and/or CHBr.sub.3), an iodine-comprising etch gas, other suitable etch gas, or combinations thereof. For example, in some embodiments, a dry etching process can implement an etch gas that includes CF.sub.4 and H.sub.2 to achieve selective etching of silicon-comprising dielectric materials (i.e., dielectric liner **262** and oxide layer **264**) with respect to silicon germanium (i.e., silicon germanium sacrificial layers **258**). In some embodiments, the dry etching process can use a carrier gas to deliver the etch gas. The carrier gas includes nitrogen, argon, helium, xenon, other suitable carrier gas constituent, or combinations thereof. The wet etching process may implement a wet etchant solution that includes H.sub.2SO.sub.4, H.sub.2O.sub.2, NH.sub.4OH, HCl, HF, DHF, HNO.sub.3, H.sub.3PO.sub.4, H.sub.2O (which can be DIW or DIWO.sub.3), O.sub.3, other suitable chemicals, or combinations thereof. Various parameters of the etch process can be tuned to achieve selective etching of dielectric liner **262** and oxide layer **264**, such as a flow rate of an etch gas, a concentration of the etch gas, a concentration of the carrier gas, a ratio of a concentration of a first etch gas to a concentration of a second etch gas, a ratio of the concentration of the carrier gas to the concentration of the etch gas, a concentration of a wet etch solution, a ratio of a concentration of a first wet etch constituent to a concentration of a second wet etch constituent in the wet etch solution, a power of an RF source, a bias voltage, a pressure, a duration of the etch process, a temperature maintained in a process chamber during the etch process, a temperature of a wafer during the etch process, a temperature of the wet etch solution, other suitable etch parameters, or combinations thereof. In some embodiments, the etch process includes multiple steps, for example, implementing a first etchant to recess oxide layer **264** and a second etchant to recess dielectric liner **262**. In some embodiments, the etching process uses a patterned mask layer as an etch mask, where the patterned mask layer covers silicon germanium sacrificial layers **258** but has openings therein that expose dielectric liner **262** and oxide layer **264**.

[0031] Turning to FIG. **10**, dielectric layers **266** are formed over dielectric features **260** to fill a remainder of upper portions of trenches **230A-230C**, thereby forming a dielectric fins **270A** and a dielectric fin **270B** over isolation features **255**. Each of dielectric fins **270A**, **270B** includes a respective dielectric layer **266** disposed over a respective dielectric feature **260**. In the depicted embodiment, dielectric fins **270A** separate and/or isolate device features and/or transistor features within a transistor region from one another. For example, where first transistor region **202A** includes a first CMOS transistor and second transistor region **202B** includes a second CMOS transistor, leftmost dielectric fin **270A** in first transistor region **202A** may separate and/or isolate a gate of a p-type transistor of the first CMOS transistor from a gate of an n-type transistor of the first CMOS transistor, while rightmost dielectric fin **270A** in second transistor region **202B** may separate and/or isolate a gate of a p-type transistor of the second CMOS transistor from a gate of an n-type transistor of the second CMOS transistor. Dielectric fin **270B** separates and isolates device features and/or transistor features in different transistor regions from one another. For example, where first transistor region **202A** includes a first transistor and second transistor region **202B** includes a second transistor, dielectric fin **270B** may separate and/or isolate a gate of the first transistor in first transistor region **202A** from a gate of the second transistor in second transistor region **202B**. Dielectric fin **270B** spans a transistor interface region, which includes an interface between first transistor region **202A** and second transistor region **202B**, a portion of first transistor region **202A** adjacent to the interface, and a portion of second transistor region **202B** adjacent to the interface. In the depicted embodiment, silicon germanium sacrificial layers **258** and dielectric liners **235** are disposed between dielectric fins **270A**, **270B** and fins **208A**, **208B**, such that sidewalls of fins **208A**, **208B** do not physically contact dielectric fins **270A**, **270B**. Further, because trenches **230A-230C** are partially filled with silicon germanium sacrificial layers **258**, a width w1

of dielectric fins **270A**, **270B** along the x-direction is less than a width w_2 of isolation features **255** along the x-direction.

[0032] In some embodiments, dielectric layers **266** are formed by depositing a dielectric material over multigate device **200**, where the dielectric material fills remaining upper portions of trenches **230A-230C**, and performing a planarization process, such as a CMP process, to remove any of the dielectric material that is disposed over top surfaces of fins **208A**, **208B**. For example, patterning layer **225** can function as a planarization stop layer, such that the planarization process is performed until reaching and exposing patterning layer **225** of fins **208A**, **208B**. A remainder of the dielectric material forms dielectric layers **266**. In some embodiments, the dielectric material is formed by ALD, CVD, PVD, HDPCVD, MOCVD, RPCVD, PECVD, APCVD, SAVCD, other suitable deposition processes, or combinations thereof. Dielectric layers **266** include a dielectric material having a dielectric constant that is greater than a dielectric constant of the dielectric material of dielectric liners **262**. For example, dielectric layers **266** include a dielectric material having a dielectric constant that is greater than or equal to about 7.0 ($k \geq 7.0$). For purposes of the present disclosure, such dielectric materials are referred to as high-k dielectric materials, and dielectric layers **266** can be referred to as a high-k dielectric layers. In some embodiments, dielectric layers **266** includes a dielectric material having a dielectric constant of about 7.0 to about 30.0. In some embodiments, dielectric layers **266** include a metal-and-oxygen-comprising dielectric material having, for example, a dielectric constant of about 7.0 to about 30.0, such as a dielectric material that includes oxygen in combination with hafnium, aluminum, and/or zirconium. In such embodiments, dielectric layers **266** can also be referred to as metal oxide layers. For example, dielectric layers **266** include hafnium oxide (e.g., $\text{HfO}_{x/2}$), aluminum oxide ($\text{AlO}_{x/2}$), zirconium oxide ($\text{ZrO}_{x/2}$), or combinations thereof, where x is a number of oxygen atoms in the dielectric material of dielectric layers **266**. In some embodiments, dielectric layers **266** include n-type dopants and/or p-type dopants. In some embodiments, dielectric layers **266** include $\text{HfO}_{x/2}$, $\text{HfSiO}_{x/2}$ (e.g., HfSiO or $\text{HfSiO}_{x/2}$), HfSiON , HfLaO , HfTaO , HfTiO , HfZrO , $\text{HfAlO}_{x/2}$, ZrO , $\text{ZrO}_{x/2}$, $\text{ZrSiO}_{x/2}$, AlO , AlSiO , Al_2O_3 , TiO , $\text{TiO}_{x/2}$, LaO , LaSiO , Ta_2O_5 , Ta_2O_3 , Y_2O_3 , SrTiO_3 , BaZrO , BaTiO_3 , $(\text{Ba,Sr})\text{TiO}_{x/2}$, $\text{HfO}_{x/2}$ — Al_2O_3 , other suitable high-k dielectric material, or combinations thereof.

[0033] Turning to FIG. **11**, an etching process is performed to remove patterning layer **225** from fins **208A**, **208B** and portions of silicon germanium sacrificial layers **258** disposed along sidewalls of patterning layer **225**, thereby forming openings **275** (defined between dielectric layers **266**) that expose semiconductor layer stacks **210** of fins **208A**, **208B**. The etching process is configured to selectively remove patterning layer **225** and silicon germanium sacrificial layers **258** with respect to dielectric layers **266** and semiconductor layers **220** of semiconductor layer stacks **210**. In other words, the etching process substantially removes patterning layer **225** and silicon germanium sacrificial layers **258** (in particular, portions of silicon germanium sacrificial layers **258** disposed along sidewalls of patterning layer **225**) but does not remove, or does not substantially remove, dielectric layers **266** and semiconductor layers **220**. For example, an etchant is selected for the etch process that etches silicon nitride (i.e., patterning layer **225**) and silicon germanium (i.e., silicon germanium sacrificial layers **258**) at a higher rate than metal-and-oxygen comprising material (i.e., dielectric layers **266**) and silicon (i.e., semiconductor layers **220**) (i.e., the etchant has a high etch selectivity with respect to silicon nitride and silicon germanium). The etching process is a dry etching process, a wet etching process, or a combination thereof. The dry etching process may implement a hydrogen-comprising etch gas (e.g., H_2 and/or CH_4), a nitrogen-comprising etch gas (for example, N_2 and/or NH_3), a chlorine-comprising etch gas (for example, Cl_2 , CHCl_3 , CCl_4 , and/or BCl_3), an oxygen-comprising etch gas (for example, O_2), a fluorine-comprising etch gas (for example, F_2 , CHF_3 , CH_2F_2 , CHF_3 , CF_4 , C_2F_6 , SF_6 , and/or NF_3), a bromine-comprising etch gas

(e.g., Br, HBr, CH₃Br, CH₂Br₂, and/or CHBr₃), an iodine-comprising etch gas, other suitable etch gas, or combinations thereof. For example, in some embodiments, a dry etching process can implement a fluorine-comprising etch gas to achieve selective etching of silicon nitride (i.e., patterning layer **225**) and silicon germanium (i.e., silicon germanium sacrificial layers **258**) with respect to metal-and-oxygen comprising dielectric materials (i.e., dielectric layers **266**) and silicon (i.e., semiconductor layers **220**). In some embodiments, the dry etching process can use a carrier gas to deliver the etch gas. The carrier gas includes nitrogen, argon, helium, xenon, other suitable carrier gas constituent, or combinations thereof. The wet etching process may implement a wet etchant solution that includes H₂SO₄, H₂O₂, NH₄OH, HCl, HF, DHF, HNO₃, H₃PO₄, H₂O (which can be DIW or DIWO₃), O₃, other suitable chemicals, or combinations thereof. Various parameters of the etch process can be tuned to achieve selective etching of patterning layer **225** and silicon germanium sacrificial layers **258**, such as a flow rate of an etch gas, a concentration of the etch gas, a concentration of the carrier gas, a ratio of a concentration of a first etch gas to a concentration of a second etch gas, a ratio of the concentration of the carrier gas to the concentration of the etch gas, a concentration of a wet etch solution, a ratio of a concentration of a first wet etch constituent to a concentration of a second wet etch constituent in the wet etch solution, a power of an RF source, a bias voltage, a pressure, a duration of the etch process, a temperature maintained in a process chamber during the etch process, a temperature of a wafer during the etch process, a temperature of the wet etch solution, other suitable etch parameters, or combinations thereof. In some embodiments, the etch process includes multiple steps, such as a first etch step that selectively etches patterning layer **225** and a second etch step that selectively etches silicon germanium sacrificial layers **258** (e.g., the first etch step and the second etch step implement different etchants). In some embodiments, the etching process uses a patterned mask layer as an etch mask, where the patterned mask layer covers dielectric layers **266** but has openings therein that expose patterning layer **225** and, in some embodiments, portions of silicon germanium sacrificial layers **258** disposed along sidewalls of patterning layer **225**.

[0034] Turning to FIG. **12**, dummy gate stacks **280** are formed over portions of fins **208A**, **208B** and dielectric fins **270A**, **270B**. Dummy gate stacks **280** fill portions of openings **275**. Dummy gate stacks **280** extend lengthwise in a direction that is different than (e.g., orthogonal to) the lengthwise direction of fins **208A**, **208B**. For example, dummy gate stacks **280** extend substantially parallel to one another along the x-direction, having a length defined in the x-direction, a width defined in the y-direction, and a height defined in the z-direction. Dummy gate stacks **280** are disposed over channel regions (C) of multigate device **200** and between source/drain regions (S/D) of multigate device **200**. In the X-Z plane, dummy gate stacks **280** are disposed on top surfaces of fins **208A**, **208B** (in particular, top surfaces of semiconductor layer stacks **210**), top surfaces of dielectric layers **266** of dielectric fins **270A**, **270B**, and sidewall surfaces of dielectric layers **266** of dielectric fins **270A**, **270B**, such that dummy gate stacks **280** wrap portions of dielectric layers **266** of dielectric fins **270A**, **270B** in channel regions of multigate device **200**. In the Y-Z plane, dummy gate stacks **280** are disposed over top surfaces of respective channel regions of fins **208A**, **208B**, such that dummy gate stacks **280** interpose respective source/drain regions of fins **208A**, **208B**. Each dummy gate stack **280** includes a dummy gate dielectric **282**, a dummy gate electrode **284**, and a hard mask **286** (including, for example, a first mask layer **287** and a second mask layer **288**). Dummy gate dielectric **282** includes a dielectric material, such as silicon oxide, a high-k dielectric material, other suitable dielectric material, or combinations thereof. In some embodiments, dummy gate dielectric **282** includes an interfacial layer (including, for example, silicon oxide) and a high-k dielectric layer disposed over the interfacial layer. Dummy gate electrode **284** includes a suitable dummy gate material, such as polysilicon. In some embodiments, dummy gate stacks **280** include numerous other layers, for example, capping layers, interface layers, diffusion layers, barrier layers, or combinations thereof. Dummy gate stacks **280** are formed by deposition processes, lithography

processes, etching processes, other suitable processes, or combinations thereof. For example, a first deposition process is performed to form a dummy gate dielectric layer over multigate device **200**, a second deposition process is performed to form a dummy gate electrode layer over the dummy gate dielectric layer, and a third deposition process is performed to form a hard mask layer over the dummy gate electrode layer. The deposition processes include CVD, PVD, ALD, HDPCVD, MOCVD, RPCVD, PECVD, LPCVD, ALCVD, APCVD, plating, other suitable methods, or combinations thereof. A lithography patterning and etching process is then performed to pattern the hard mask layer, the dummy gate electrode layer, and the dummy gate dielectric layer to form dummy gate stacks **280**, which include dummy gate dielectric **282**, dummy gate electrode **284**, and hard mask **286** as depicted in FIG. **12**. The lithography patterning processes include resist coating (for example, spin-on coating), soft baking, mask aligning, exposure, post-exposure baking, developing the resist, rinsing, drying (for example, hard baking), other suitable lithography processes, or combinations thereof. The etching processes include dry etching processes, wet etching processes, other etching methods, or combinations thereof.

[0035] Turning to FIG. **13**, gate spacers **289** are formed along sidewalls of dummy gate stacks **280**, thereby forming gate structures **290** (which collectively refers to dummy gate stacks **280** and gate spacers **289**). In FIG. **13**, portions of fins **208A**, **208B** in source/drain regions of multigate device **200** (i.e., source/drain regions of fins **208A**, **208B** that are not covered by gate structures **290**) are also at least partially removed to form source/drain recesses (trenches) **295**. Processing associated with forming gate spacers **289** and/or source/drain recesses **295** reduces a thickness of exposed portions of dielectric layers **266** (e.g., portions of dielectric layers **266** in source/drain regions of multigate device **200**) relative to unexposed portions of dielectric layers **266** (e.g., portions of dielectric layers **266** in channel regions of multigate device **200**). For example, dielectric layers **266** have a thickness t_7 , and etching processes implemented to form gate spacers **289** and/or source/drain recesses **295** reduce, intentionally or unintentionally, a thickness of exposed portions of dielectric layers **266** from thickness t_7 to a thickness t_8 . In some embodiments, thickness t_7 is about 10 nm to about 30 nm, and thickness t_8 is about 0 nm to about 15 nm. Accordingly, portions of dielectric layers **266** disposed in channel regions of multigate device **200** under gate structures **290** (here, dummy gate stacks **280** and gate spacers **289**) have thickness t_7 while portions of dielectric layers **266** disposed in source/drain regions of multigate device **200** and not disposed under gate structures **290** have thickness t_8 .

[0036] Gate spacers **289** are disposed adjacent to (i.e., along sidewalls of) respective dummy gate stacks **280**. Gate spacers **289** are formed by any suitable process and include a dielectric material. The dielectric material can include silicon, oxygen, carbon, nitrogen, other suitable material, or combinations thereof (e.g., silicon oxide, silicon nitride, silicon oxynitride, silicon carbide, silicon carbon nitride, silicon oxycarbide, and/or silicon oxycarbonnitride). For example, a dielectric layer including silicon and nitrogen, such as a silicon nitride layer, is deposited over multigate device **200** and etched (e.g., anisotropically etched) to form gate spacers **289**. In some embodiments, gate spacers **289** include a multi-layer structure, such as a first dielectric layer that includes silicon nitride and a second dielectric layer that includes silicon oxide. In some embodiments, more than one set of spacers, such as seal spacers, offset spacers, sacrificial spacers, dummy spacers, and/or main spacers, are formed adjacent to dummy gate stacks **280**. In such embodiments, the various sets of spacers can include materials having different etch rates. For example, a first dielectric layer including silicon and oxygen (e.g., silicon oxide) is deposited and etched to form a first spacer set adjacent to sidewalls of dummy gate stacks **280**, and a second dielectric layer including silicon and nitrogen (e.g., silicon nitride) is deposited and etched to form a second spacer set adjacent to the first spacer set.

[0037] In the depicted embodiment, an etching process completely removes semiconductor layer stacks **210** in source/drain regions of multigate device **200**, thereby exposing fin portions **206'** in source/drain regions of multigate device **200**. The etching process also completely removes

portions of silicon germanium sacrificial layers **258** and dielectric liner **235** that are disposed along sidewalls of semiconductor layer stacks **210** in source/drain regions of multigate device **200**. In the depicted embodiment, each source/drain recess **295** thus has a sidewall defined by a respective first one of dielectric fins **270A**, a sidewall defined by dielectric fin **270B**, and a sidewall (or sidewalls) defined by both remaining portions of semiconductor layer stacks **210** in channel regions of multigate device **200** and remaining portions of silicon germanium sacrificial layers **258** and dielectric liner **235** disposed along sidewalls of the remaining portions of semiconductor layer stacks **210** (which remaining portions are disposed under gate structures **290**). Each source/drain recess **295** further has a bottom defined by a respective fin portion **206'** and a respective isolation feature **255**. In some embodiments, the etching process removes some, but not all, of semiconductor layer stacks **210**, such that source/drain recesses **295** have bottoms defined by respective semiconductor layers **215** or semiconductor layer **220**. In some embodiments, the etching process further removes some, but not all, of fin portions **206'**, such that source/drain recesses **295** extend below top surfaces of isolation features **255**. The etching process can include a dry etching process, a wet etching process, other suitable etching process, or combinations thereof. In some embodiments, the etching process is a multi-step etch process. For example, the etching process may alternate etchants to separately and alternately remove semiconductor layers **215**, semiconductor layers **220**, silicon germanium layers **258**, and/or dielectric liner **235**. In some embodiments, parameters of the etching process are configured to selectively etch semiconductor layer stacks **210** with minimal (to no) etching of gate structures **290** (i.e., dummy gate stacks **280** and gate spacers **289**), dielectric fins **270A**, **270B**, and/or isolation features **260**. In some embodiments, a lithography process, such as those described herein, is performed to form a patterned mask layer that covers gate structures **290** and/or dielectric fins **270A**, **270B**, and the etching process uses the patterned mask layer as an etch mask. In such embodiments, thicknesses of dielectric layers **266** are not reduced in the source/drain regions, such that dielectric layers **266** have thickness t_7 in both channel regions and source/drain regions of multigate device **200**.

[0038] Turning to FIG. **14** and FIG. **15**, inner spacers **300A** and inner spacers **300B** are formed under gate structures **290** (in particular, under gate spacers **289**) along sidewalls of semiconductor layers **220** and semiconductor layers **215** under dummy gate stacks **280**. Inner spacers **300A** separate semiconductor layers **220** from one another and bottommost semiconductor layers **220** from fin portions **206'** under gate spacers **289**, while inner spacers **300B** separate dielectric liners **235**, sidewalls of semiconductor layers **220**, and sidewalls of semiconductor layers **215** from dielectric fins **270A**, **270B** under gate spacers **289**. In the X-Z plane, under gate spacers **289**, dielectric liners **235** extend along and physically contact first sidewalls of semiconductor layers **220** and inner spacers **300A** and second sidewalls of semiconductor layers **220** and inner spacers **300A** (where top surfaces and bottom surfaces of semiconductor layers **220** and inner spacers **300A** extend between the first sidewalls and the second sidewalls), such that dielectric liners **235** separate first sidewalls and second sidewalls of semiconductor layers **220** and inner spacers **300A** from inner spacers **300B**. In FIG. **14**, a first etching process is performed that selectively etches semiconductor layers **215** exposed by source/drain trenches **295** with minimal (to no) etching of semiconductor layers **220**, fin portions **206'**, dielectric liners **235**, isolation features **255**, dielectric fins **270A**, **270B**, and gate structures **290**, such that gaps **300A'** are formed between semiconductor layers **220** and between fin portions **206'** and semiconductor layers **220**. The first etching process further selectively etches silicon germanium sacrificial layers **258** that are exposed by source/drain trenches **295**, such that gaps **300B'** are formed between dielectric liners **235** and dielectric fins **270A**, **270B**. Gaps **300A'** and gaps **300B'** are disposed under gate spacers **289**. Semiconductor layers **220** are thus suspended under gate spacers **289**, separated from one another by gaps **300A'** and separated from dielectric fins **270A**, **270B** by dielectric liners **235** and gaps **300B'**. In some embodiments, gaps **300A'** and/or gaps **300B'** extend at least partially under dummy gate stacks **280**. The first etching process is configured to laterally etch (e.g., along the y-direction) semiconductor

layers **215** and silicon germanium layers **258**, thereby reducing a length of semiconductor layers **215** along the y-direction. The first etching process is a dry etching process, a wet etching process, other suitable etching process, or combinations thereof.

[0039] In FIG. **15**, a deposition process then forms a spacer layer over gate structures **290** and over features defining source/drain recesses **295** (e.g., semiconductor layers **215**, semiconductor layers **220**, fin portions **206'**, dielectric fins **270A**, **270B**, isolation features **255**, silicon germanium layers **258**, and/or dielectric liners **235**), such as CVD, PVD, ALD, HDPCVD, MOCVD, RPCVD, PECVD, LPCVD, ALCVD, APCVD, plating, other suitable methods, or combinations thereof. The spacer layer partially (and, in some embodiments, completely) fills source/drain recesses **295**. The deposition process is configured to ensure that the spacer layer fills gaps **300A'** and gaps **300B'**. A second etching process is then performed that selectively etches the spacer layer to form inner spacers **300A**, which fill gaps **300A'**, and inner spacers **300B**, which fill gaps **300B'**, as depicted in FIG. **15** with minimal (to no) etching of semiconductor layers **220**, fin portions **206'**, dielectric liners **235**, isolation features **255**, dielectric fins **270A**, **270B**, and gate structures **290**. The spacer layer (and thus inner spacers **300A** and inner spacers **300B**) includes a material that is different than a material of semiconductor layers **220**, a material of fin portions **206'**, a material of isolation features **255**, a material of dielectric fins **270A**, **270B**, and materials of gate structures **290** to achieve desired etching selectivity during the second etching process. In some embodiments, the spacer layer includes a dielectric material that includes silicon, oxygen, carbon, nitrogen, other suitable material, or combinations thereof (for example, silicon oxide, silicon nitride, silicon oxynitride, silicon carbide, and/or silicon oxycarbonitride). In some embodiments, the spacer layer includes a low-k dielectric material, such as those described herein. In some embodiments, dopants (for example, p-type dopants, n-type dopants, or combinations thereof) are introduced into the dielectric material, such that the spacer layer includes a doped dielectric material.

[0040] Inner spacers **300A** have a thickness **t9** defined along the z-direction, a width defined along the x-direction, and a depth defined along the y-direction. Inner spacers **300B** have a thickness **t10** defined along the x-direction, a width defined along the z-direction, and a depth defined along the y-direction. In some embodiments, thickness **t9** is substantially the same as thickness **t1** (i.e., thickness of semiconductor layers **215** replaced by inner spacers **300A** under gate spacers **289**), and thickness **t10** is substantially the same as thickness **t5** (i.e., thickness of silicon germanium sacrificial layers **258** replaced by inner spacers **300B** under gate spacers **289**). In the depicted embodiment, process parameters are controlled during fabrication of semiconductor layers **215**, silicon germanium sacrificial layers **258**, and dielectric liners **235** to ensure that thickness **t5** is substantially the same as thickness **t1**, such that thickness **t10** is substantially the same as thickness **t9**. In other words, inner spacers **300A** and inner spacers **300B** have the same thickness. In some embodiments, process parameters are controlled during fabrication of semiconductor layers **215**, silicon germanium sacrificial layers **258**, and dielectric liners **235** to ensure that thickness **t5** is greater than thickness **t1**, such that thickness **t10** is greater than thickness **t9**. In other words, thicknesses of inner spacers **300B** are greater than thicknesses of inner spacers **300A**. Dielectric liners **235** can improve uniformity and/or control of thicknesses of inner spacers **300B**. For example, dielectric liners **235** protect sidewalls of semiconductor layers **220** during inner spacer formation, preventing any etching of semiconductor layers **220** along the x-direction that would increase spacing between semiconductor layers **220** and dielectric fins **270A**, **270B** and thereby cause thickness **t10** to vary along the z-direction. Dielectric liners **235** also improve a profile of inner spacers **300A**, providing inner spacers **300A** with square-like/rectangular-like profiles (and/or more square-like/rectangular-like profiles) compared to inner spacers formed without dielectric liners **235**. For example, in a top view of a portion of multigate device **200** taken along a line that cuts through inner spacers **300A**, **300B** and dielectric liners **262** of isolation features **270A**, **270B** along the x-direction, inner spacers **300A** have a more uniform thickness along the x-direction compared with inner spacers formed without dielectric liners **235**, where a thickness of ends of the

inner spacers are less than a thickness of a middle of the inner spacers along the x-direction. A more uniform thickness along the x-direction can enlarge processing windows associated with channel formation (e.g., when semiconductor layers **215** are removed and replaced with metal gates), for example, processing windows implemented to prevent or minimize damage to subsequently formed source/drain features. In some embodiments, inner spacers having square-like/rectangular-like profiles can enlarge source/drain epitaxial damage process windows during channel formation and gain device capacitance. In some embodiments, as depicted, inner spacers **300A** are slightly recessed along the y-direction relative to semiconductor layers **220**, such that inner spacers **300A** do not cover an entirety of top surfaces and/or bottom surfaces of semiconductor layers **220** under gate spacers **298** and one of semiconductor layers **220** can be seen extending from below one of inner spacers **300A**. In some embodiments, inner spacers **300A** cover an entirety of top surfaces and/or bottom surfaces of semiconductor layers **220** under gate spacers **298**. Further, as described above, dielectric liners **235** improve thickness profiles of silicon germanium sacrificial layers **258**, which thickness profiles are taken on by inner spacers **300B**, which replace silicon germanium sacrificial layers **258**. In furtherance of the depicted embodiment, inner spacers **300A** are oriented horizontally (having widths along the x-direction) and can be referred to as channel spacers, and inner spacers **300B** are oriented vertically (having width along the z-direction) and can be referred to as vertical inner spacers. In some embodiments, widths of inner spacers **300A** are substantially the same as widths of semiconductor layers **220**, while widths of inner spacers **300B** are equal to about a total of a sum of thicknesses of semiconductor layers **220** and a sum of thicknesses of inner spacers **300A**, such that inner spacers **300B** span and extend along sidewalls of semiconductor layers **220** and inner spacers **300A** (e.g., widths of inner spacers $300B = (t_1 \times 3) + (t_9 \times 3)$, where each transistor region has three semiconductor layers **220** and three inner spacers **300A**). In some embodiments, depths of inner spacers **300A** are about the same as depths of inner spacers **300B**.

[0041] Turning to FIG. **16**, epitaxial source/drain features are formed in source/drain recesses **295**. For example, a semiconductor material is epitaxially grown from fin portions **206'** of substrate **206** and semiconductor layers **220** exposed by source/drain recesses **295**, forming epitaxial source/drain features **310A** in source/drain recesses **295** in first transistor region **202A** and epitaxial source/drain features **310B** in source/drain recesses **295** in second transistor region **202B**. In some embodiments, because semiconductor material does not grow from dielectric surfaces during an epitaxial growth process used to form epitaxial source/drain features **310A**, **310B**, air gaps **312** may be formed between epitaxial source/drain features **310A**, **310B**, dielectric fins **270A**, **270B**, and isolation features **255**. In some embodiments, such as depicted, epitaxial source/drain features **310A**, **310B** do not completely fill source/drain recesses **295**, such that top surfaces of epitaxial source/drain features **310A**, **310B** are lower than top surfaces of dielectric layers **266** relative to the top surface of substrate **206**. In some embodiments, epitaxial source/drain features **310A**, **310B** completely fill source/drain recesses **295**, such that top surfaces of epitaxial source/drain features **310A**, **310B** are substantially planar with top surfaces of dielectric layers **266** or higher than top surfaces of dielectric layers **266** relative to the top surface of substrate **206**. An epitaxy process can use CVD deposition techniques (for example, LPCVD, VPE, and/or UHV-CVD), molecular beam epitaxy, other suitable epitaxial growth processes, or combinations thereof. The epitaxy process can use gaseous and/or liquid precursors, which interact with the composition of fin portions **206'** and/or semiconductor layers **220**. Epitaxial source/drain features **310A**, **310B** are doped with n-type dopants and/or p-type dopants. In some embodiments, for n-type transistors, epitaxial source/drain features **310A**, **310B** include silicon, which can be doped with carbon, phosphorous, arsenic, other n-type dopant, or combinations thereof (for example, forming Si:C epitaxial source/drain features, Si:P epitaxial source/drain features, or Si:C:P epitaxial source/drain features). In some embodiments, for p-type transistors, epitaxial source/drain features **310A**, **310B** include silicon germanium or germanium, which can be doped with boron, other p-type dopant, or combinations

thereof (for example, forming Si:Ge:B epitaxial source/drain features). In some embodiments, epitaxial source/drain features **310A** and/or epitaxial source/drain features **310B** include more than one epitaxial semiconductor layer, where the epitaxial semiconductor layers can include the same or different materials and/or dopant concentrations. In some embodiments, epitaxial source/drain features **310A**, **310B** include materials and/or dopants that achieve desired tensile stress and/or compressive stress in respective channel regions of the n-type transistors and/or the p-type transistors. In some embodiments, epitaxial source/drain features **310A**, **310B** are doped during deposition by adding impurities to a source material of the epitaxy process (i.e., in-situ). In some embodiments, epitaxial source/drain features **310A**, **310B** are doped by an ion implantation process subsequent to a deposition process. In some embodiments, annealing processes (e.g., rapid thermal annealing and/or laser annealing) are performed to activate dopants in epitaxial source/drain features **310A**, **310B** and/or other source/drain regions (for example, heavily doped source/drain regions and/or lightly doped source/drain (LDD) regions). In some embodiments, epitaxial source/drain features **310A**, **310B** are formed in separate processing sequences that include, for example, masking second transistor region **202B** when forming epitaxial source/drain features **310A** in first transistor region **202A** and masking first transistor region **202A** when forming epitaxial source/drain features **310B** in second transistor region **202B**.

[0042] Turning to FIG. **17**, a deposition process (such as CVD, PVD, ALD, HDPCVD, MOCVD, RPCVD, PECVD, LPCVD, ALCVD, APCVD, other suitable methods, or combinations thereof) is performed to form an inter-level dielectric (ILD) layer **320** over multigate device **200** and a CMP process and/or other planarization process is performed until reaching (exposing) top portions (or top surfaces) of dummy gate stacks **280**. In some embodiments, ILD layer **320** is formed by FCVD, HARP, HDP, or combinations thereof. In some embodiments, such as depicted, the planarization process removes hard mask layers **296** of dummy gate stacks **280** to expose underlying dummy gate electrodes **294** of dummy gate stacks **280**, such as polysilicon gate electrodes. ILD layer **320** is disposed over epitaxial source/drain features **310A**, **310B** and dielectric fins **270A**, **270B** in source/drain regions of multigate device **200**. ILD layer **320** is further disposed between adjacent gate structures **290**. ILD layer **320** includes a dielectric material including, for example, silicon oxide, carbon doped silicon oxide, silicon nitride, silicon oxynitride, TEOS-formed oxide, PSG, BSG, BPSG, FSG, Black Diamond® (Applied Materials of Santa Clara, California), xerogel, aerogel, amorphous fluorinated carbon, parylene, BCB-based dielectric material, SiLK (Dow Chemical, Midland, Michigan), polyimide, other suitable dielectric material, or combinations thereof. In some embodiments, ILD layer **320** includes a dielectric material having a dielectric constant that is less than a dielectric constant of silicon dioxide (e.g., $k < 3.9$). In some embodiments, ILD layer **320** includes a dielectric material having a dielectric constant that is less than about 2.5 (i.e., an extreme low-k (ELK) dielectric material), such as SiO₂ (for example, porous silicon dioxide), silicon carbide (SiC), and/or carbon-doped oxide (for example, a SiCOH-based material (having, for example, Si—CH₃ bonds)), each of which is tuned/configured to exhibit a dielectric constant less than about 2.5. ILD layer **320** can include a multilayer structure having multiple dielectric materials. In some embodiments, a contact etch stop layer (CESL) **322** is disposed between ILD layer **320** and epitaxial source/drain features **310A**, **310B**, dielectric layers **266** (of dielectric fins **270A**, **270B**), and gate spacers **289**. CESL **322** includes a material different than ILD layer **320**, such as a dielectric material that is different than the dielectric material of ILD layer **320**. For example, where ILD layer **320** includes a dielectric material that includes silicon and oxygen and having a dielectric constant that is less than about the dielectric constant of silicon dioxide, CESL **322** can include silicon and nitrogen, such as silicon nitride or silicon oxynitride.

[0043] ILD layer **320** and/or CESL **322** fill a remainder of source/drain recesses **295**. In the depicted embodiment, ILD layer **320** and/or CESL **322** are disposed on and physically contact facets of epitaxial source/drain features **310A**, **310B** that extend from dielectric fins **270A**, **270B** to top surfaces (facets) of epitaxial source/drain features **310A**, **310B**, while facets of epitaxial

source/drain features **310A**, **310B** that extend from dielectric fins **270A**, **270B** to bottom surfaces (facets) of epitaxial source/drain features **310A**, **310B** (i.e., surfaces disposed on fin portions **206'**) do not physically contact any dielectric material because of air gaps **312**. ILD layer **320** and CESL **322** are a portion of a multilayer interconnect (MLI) feature **330**. In some embodiments, ILD layer **320** and CESL **322** form a bottommost layer of MLI feature **330** (e.g., ILD0). MLI feature **330** electrically couples various devices (for example, p-type transistors and/or n-type transistors of multigate device **200**, resistors, capacitors, and/or inductors) and/or components (for example, gate electrodes and/or epitaxial source/drain features of p-type transistors and/or n-type transistors of multigate device **200**), such that the various devices and/or components can operate as specified by design requirements of multigate device **200**. MLI feature **330** includes a combination of dielectric layers and electrically conductive layers (e.g., metal layers) configured to form various interconnect structures. The conductive layers are configured to form vertical interconnect features, such as device-level contacts and/or vias, and/or horizontal interconnect features, such as conductive lines. Vertical interconnect features typically connect horizontal interconnect features in different layers (or different planes) of MLI feature **330**. During operation, the interconnect features are configured to route signals between the devices and/or the components of multigate device **200** and/or distribute signals (for example, clock signals, voltage signals, and/or ground signals) to the devices and/or the components of multigate device **200**.

[0044] Turning to FIGS. **18-25**, a gate replacement process is performed to replace dummy gate stacks **280** with metal gate stacks and a channel release process (see FIG. **22**, FIG. **23**) is performed to form suspended channel layers in channel regions of multigate device **200**, where the metal gate stacks at least partially surround the suspended channel layers. For ease of description and understanding, FIGS. **18-25** are taken (cut) through one of gate structures **290** along line G-G in FIG. **18** (and are thus referred to as metal gate cut perspective views). Turning to FIG. **18**, gate openings **340** are formed in gate structures **290** by partially removing dummy gate stacks **280**. For example, an etching process is performed that recesses dummy gate electrodes **294** until dielectric layers **266** of dummy fins **270A**, **270B** are exposed and extend (protrude) from between remaining portions of dummy gate electrodes **294**. In FIG. **18**, after recessing dummy gate electrodes **294**, topmost surfaces of dummy gate electrodes **294** are lower than topmost surfaces of dielectric layers **266** of dielectric fins **270A**, **270B** relative to top surface of substrate **206**. In some embodiments, a height difference Δh_1 between topmost surfaces of dummy gate electrodes **294** and topmost surfaces of dielectric layers **266** in channel regions of multigate device **200** is about 5 nm to about 20 nm. The etching process is configured to selectively remove dummy gate electrodes **294** with respect to ILD layer **320**, CESL **322**, gate spacers **289**, and/or dummy gate dielectrics **292**. In other words, the etching process substantially removes dummy gate electrodes **294** but does not remove, or does not substantially remove, ILD layer **320**, CESL **322**, gate spacers **289**, and/or dummy gate dielectrics **292**. For example, an etchant is selected for the etch process that etches polysilicon (i.e., dummy gate electrodes **294**) at a higher rate than dielectric materials (i.e., ILD layer **320**, CESL **322**, gate spacers **289**, and/or dummy gate dielectrics **292**), such as silicon-comprising dielectric materials (i.e., the etchant has a high etch selectivity with respect to polysilicon). In some embodiments, such as depicted, the etching process does not remove dummy gate dielectrics **232**, such that dummy gate dielectrics **292** remain covering exposed portions of dielectric layers **266**. In some embodiments, the etching process partially or completely removes dummy gate dielectrics **292**. The etching process is a dry etching process, a wet etching process, or a combination thereof. The dry etching process may implement a hydrogen-comprising etch gas (e.g., $H_{sub.2}$ and/or $CH_{sub.4}$), a nitrogen-comprising etch gas (for example, $N_{sub.2}$ and/or $NH_{sub.3}$), a chlorine-comprising etch gas (for example, $Cl_{sub.2}$, $CHCl_{sub.3}$, $CCl_{sub.4}$, and/or $BCl_{sub.3}$), an oxygen-comprising etch gas (for example, $O_{sub.2}$), a fluorine-comprising etch gas (for example, $F_{sub.2}$, $CH_{sub.3}F$, $CH_{sub.2}F_{sub.2}$, $CHF_{sub.3}$, $CF_{sub.4}$, $C_{sub.2}F_{sub.6}$, $SF_{sub.6}$, and/or $NF_{sub.3}$), a bromine-comprising etch gas (e.g., Br, HBr, $CH_{sub.3}Br$, $CH_{sub.2}Br_{sub.2}$, and/or $CHBr_{sub.3}$),

an iodine-comprising etch gas, other suitable etch gas, or combinations thereof. For example, in some embodiments, a dry etching process can implement an etch gas that includes HBr and/or Cl.sub.2 to achieve selective etching of polysilicon (i.e., dummy gate electrodes **294**) with respect to silicon-comprising dielectric materials (i.e., ILD layer **320**, CESL **322**, gate spacers **289**, and/or dummy gate dielectrics **292**). In some embodiments, the dry etching process can use a carrier gas to deliver the etch gas. The carrier gas includes nitrogen, argon, helium, xenon, other suitable carrier gas constituent, or combinations thereof. The wet etching process may implement a wet etchant solution that includes H.sub.2SO.sub.4, H.sub.2O.sub.2, NH.sub.4OH, HCl, HF, DHF, HNO.sub.3, H.sub.3PO.sub.4, H.sub.2O (which can be DIW or DIWO.sub.3), O.sub.3, other suitable chemicals, or combinations thereof. For example, in some embodiments, a wet etching process can implement a tetramethylammonium hydroxide (TMAH) etch solution to achieve selective etching of polysilicon (i.e., dummy gate electrodes **294**) with respect to silicon-comprising dielectric materials (i.e., ILD layer **320**, CESL **322**, gate spacers **289**, and/or dummy gate dielectrics **292**). Various parameters of the etch process can be tuned to achieve selective etching of dummy gate electrodes **294**, such as a flow rate of an etch gas, a concentration of the etch gas, a concentration of the carrier gas, a ratio of a concentration of a first etch gas to a concentration of a second etch gas, a ratio of the concentration of the carrier gas to the concentration of the etch gas, a concentration of a wet etch solution, a ratio of a concentration of a first wet etch constituent to a concentration of a second wet etch constituent in the wet etch solution, a power of an RF source, a bias voltage, a pressure, a duration of the etch process, a temperature maintained in a process chamber during the etch process, a temperature of a wafer during the etch process, a temperature of the wet etch solution, other suitable etch parameters, or combinations thereof. In some embodiments, the etch process includes multiple steps. In some embodiments, the etching process uses a patterned mask layer as an etch mask, where the patterned mask layer covers ILD layer **320**, CESL **322**, and/or gate spacers **289** but has openings therein that expose dummy gate electrodes **294**.

[0045] Turning to FIG. **19** and FIG. **20**, dielectric layers **266** are removed from dielectric fins **270A** in channel regions of multigate device **200**. In FIG. **19**, a lithography process, such as those described herein, is performed to form a patterned mask layer **350** having an opening **352A** and an opening **352B** defined therein. In some embodiments, patterned mask layer **350** is a patterned resist layer. Patterned mask layer **350** covers dielectric fins, such as dielectric fin **270B**, that span transistor interface regions. For example, patterned mask layer **350** covers the transistor interface region between first transistor region **202A** and second transistor region **202B**, which includes an interface between first transistor region **202A** and second transistor region **202B**, a portion of first transistor region **202A** adjacent to the interface, and a portion of second transistor region **202B** adjacent to the interface. In the depicted embodiment, dielectric fin **270B** spans the transistor interface region and thus is covered by patterned mask layer **350**. In some embodiments, such as depicted, patterned mask layer **350** covers exposed top surfaces and sidewalls of dielectric fin **270B** (including portions of gate dielectrics **232** disposed thereover). In some embodiments, patterned mask layer **350** covers only exposed top surfaces of dielectric fin **270B** (including portions of gate dielectrics **232** disposed thereover). Openings **352A**, **352B** expose dielectric fins that span interface regions between different device features and/or different transistor features within transistor regions, such as dielectric fins **270A**. For example, opening **352A** exposes leftmost dielectric fin **270A** in first transistor region **202A** and rightmost dielectric fin **270A** in second transistor region **202B**. Opening **352A** further exposes portions of gate structures **290** in first transistor region **202A** and opening **352B** further exposes portions of gate structures **290** in second transistor region **202B**.

[0046] In FIG. **20**, an etching process is then performed to remove dielectric layers **266** from the portions of dielectric fins **270A** that are disposed in channel regions of multigate device **200**, such that dielectric fins **270A** have first portions **270A-1** in channel regions of multigate device **200** and second portions **270A-2** in source/drain regions of multigate device **200**. First portions **270A-1** include only dielectric feature **260**, while second portions **270A-2** include dielectric layer **266** and

dielectric feature **260** (i.e., dielectric liner **262** and oxide layer **264**. In the depicted embodiment, the etching process selectively etches dielectric layers **266** with minimal (to no) etch of gate spacers **289**, ILD layer **320**, and/or CESL **322**. In other words, the etching process substantially removes dielectric layers **266** but does not remove, or does not substantially remove, gate spacers **289**, ILD layer **320**, and/or CESL **322**. For example, an etchant is selected for the etch process that etches a metal-and-oxygen comprising dielectric material (i.e., dielectric layers **266**) at a higher rate than silicon-comprising dielectric materials (i.e., ILD layer **320**, CESL **322**, and/or gate spacers **289**) (i.e., the etchant has a high etch selectivity with respect to metal-and-oxygen comprising dielectric materials). In some embodiments, the etchant has a first etch selectivity between dielectric layers **266** and gate spacers **289**, ILD layer **320**, and/or CESL **322** and a second etch selectivity between dielectric layers **266** and dummy gate dielectrics **292** and/or dummy gate electrodes **294**, where the first etch selectivity is greater than the second etch selectivity. In such embodiments, such as depicted in FIG. **20**, the etching process does not remove, or does not substantially remove, gate spacers **289**, ILD layer **320**, and/or CESL **322**, but partially removes dummy gate dielectrics **292** and/or dummy gate electrodes **294**. For example, the etching process removes portions of dummy gate dielectrics **292** that cover dielectric layers **266** in openings **352A**, **352B** and partially removes portions of dummy gate dielectrics **292** and/or dummy gate electrodes **294** that cover fins **208A**, **208B**, silicon germanium layers **258**, and/or dielectric liners **235** in channel regions of multigate device **200**. In some embodiments, the etching process partially removes patterned mask layer **350**. The etching process is a dry etching process, a wet etching process, or a combination thereof. The dry etching process may implement a hydrogen-comprising etch gas (e.g., H_2 and/or CH_4), a nitrogen-comprising etch gas (for example, N_2 and/or NH_3), a chlorine-comprising etch gas (for example, Cl_2 , $CHCl_3$, CCl_4 , and/or BCl_3), an oxygen-comprising etch gas (for example, O_2), a fluorine-comprising etch gas (for example, F_2 , CH_3F , CH_2F_2 , CHF_3 , CF_4 , C_2F_6 , SF_6 , and/or NF_3), a bromine-comprising etch gas (e.g., Br , HBr , CH_3Br , CH_2Br_2 , and/or $CHBr_3$), an iodine-comprising etch gas, other suitable etch gas, or combinations thereof. For example, in some embodiments, a dry etching process can implement a chlorine-comprising etch gas to achieve selective etching of metal-and-oxygen comprising dielectric materials (i.e., dielectric layers **266**) with respect to polysilicon (i.e., dummy gate electrodes **294**), other dielectric materials (i.e., ILD layer **320**, CESL **322**, and/or gate spacers **289**), and/or resist materials (i.e., patterned mask layer **350**). In some embodiments, the dry etching process can use a carrier gas to deliver the etch gas. The carrier gas includes nitrogen, argon, helium, xenon, other suitable carrier gas constituent, or combinations thereof. The wet etching process may implement a wet etchant solution that includes H_2SO_4 , H_2O_2 , NH_4OH , HCl , HF , DHF , HNO_3 , H_3PO_4 , H_2O (which can be DIW or DIWO), O_3 , other suitable chemicals, or combinations thereof. Various parameters of the etch process can be tuned to achieve selective etching of dielectric layers **266**, such as a flow rate of an etch gas, a concentration of the etch gas, a concentration of the carrier gas, a ratio of a concentration of a first etch gas to a concentration of a second etch gas, a ratio of the concentration of the carrier gas to the concentration of the etch gas, a concentration of a wet etch solution, a ratio of a concentration of a first wet etch constituent to a concentration of a second wet etch constituent in the wet etch solution, a power of an RF source, a bias voltage, a pressure, a duration of the etch process, a temperature maintained in a process chamber during the etch process, a temperature of a wafer during the etch process, a temperature of the wet etch solution, other suitable etch parameters, or combinations thereof. In some embodiments, the etch process includes multiple steps. Thereafter, patterned mask layer **350**, or any remaining portion thereof, is removed from multigate device **200**, for example, by a resist stripping process, an etching process, other suitable process, or combination thereof.

[0047] In FIG. **21**, a remainder of dummy gate electrodes **294** is removed from gate openings **340**. For example, an etching process completely removes dummy gate electrodes **294** to expose

semiconductor layer stacks **210**. The etching process is similar to the etching process used to partially remove dummy gate electrodes **294** described above with reference to FIG. **18**. For example, the etching process is configured to selectively etch dummy gate electrodes **294** with minimal (to no) etching of other features of multigate device **200**, such as gate spacers **289**, dielectric fins **270A**, **270B**, ILD layer **320**, CESL **322**, and/or semiconductor layers **220**. In the depicted embodiment, the etching process further selectively etches dummy gate electrodes **294** with minimal (to no) etching of dummy gate dielectrics **292**, such that dummy gate dielectrics **292** remain covering semiconductor layer stacks **210** and dielectric layer **266** of dielectric fin **270B** in channel regions of multigate device **200**. In some embodiments, the etching process is configured to completely or partially remove dummy gate dielectrics **292**. The etching process is a dry etching process, a wet etching process, other suitable etching process, or combinations thereof. The dry etching process may implement a hydrogen-comprising etch gas (e.g., H₂ and/or CH₄), a nitrogen-comprising etch gas (for example, N₂ and/or NH₃), a chlorine-comprising etch gas (for example, Cl₂, CHCl₃, CCl₄, and/or BCl₃), an oxygen-comprising etch gas (for example, O₂), a fluorine-comprising etch gas (for example, F₂, CH₃CF₃, CH₂F₂, CHF₃, CF₄, C₂F₆, SF₆, and/or NF₃), a bromine-comprising etch gas (e.g., Br, HBr, CH₃Br, CH₂Br₂, and/or CHBr₃), an iodine-comprising etch gas, other suitable etch gas, or combinations thereof. For example, in some embodiments, a dry etching process can implement an etch gas that includes HBr and/or Cl₂ to achieve selective etching of polysilicon (i.e., dummy gate electrodes **294**) with respect to silicon-comprising dielectric materials (i.e., ILD layer **320**, CESL **322**, gate spacers **289**, and/or dummy gate dielectrics **292**). In some embodiments, the dry etching process can use a carrier gas to deliver the etch gas. The carrier gas includes nitrogen, argon, helium, xenon, other suitable carrier gas constituent, or combinations thereof. The wet etching process may implement a wet etchant solution that includes H₂SO₄, H₂O₂, NH₄OH, HCl, HF, DHF, HNO₃, H₃PO₄, H₂O (which can be DIW or DIWO), O₃, other suitable chemicals, or combinations thereof. For example, in some embodiments, a wet etching process can implement a tetramethylammonium hydroxide (TMAH) etch solution to achieve selective etching of polysilicon (i.e., dummy gate electrodes **294**) with respect to silicon-comprising dielectric materials (i.e., ILD layer **320**, CESL **322**, gate spacers **289**, and/or dummy gate dielectrics **292**). Various parameters of the etch process can be tuned to achieve selective etching of dummy gate electrodes **294**, such as a flow rate of an etch gas, a concentration of the etch gas, a concentration of the carrier gas, a ratio of a concentration of a first etch gas to a concentration of a second etch gas, a ratio of the concentration of the carrier gas to the concentration of the etch gas, a concentration of a wet etch solution, a ratio of a concentration of a first wet etch constituent to a concentration of a second wet etch constituent in the wet etch solution, a power of an RF source, a bias voltage, a pressure, a duration of the etch process, a temperature maintained in a process chamber during the etch process, a temperature of a wafer during the etch process, a temperature of the wet etch solution, other suitable etch parameters, or combinations thereof. In some embodiments, the etch process includes multiple steps. For example, the etching process may alternate etchants to separately remove various layers of dummy gate electrodes **294**. In some embodiments, a lithography process, such as those described herein, is performed to form a patterned mask layer that covers ILD layer **320**, CESL **322**, dielectric fin **270B**, and/or gate spacers **289** during the etching process. In some embodiments, the etching process used to remove the remainder of dummy gate electrodes **294** in FIG. **21** is different than the etching process used to partially remove dummy gate electrodes **294** described above with reference to FIG. **18**. For example, the etching process used to remove the remainder of dummy gate electrodes **294** is a wet poly etch, while the etching process used to partially remove dummy gate electrodes **294** described above with reference to FIG. **18** is a dry poly etch, or vice versa. In some embodiments, the etching process used to remove the remainder of dummy gate electrodes **294** in FIG. **21** is the same as the etching

process used to partially remove dummy gate electrodes **294** described above with reference to FIG. **18**. For example, both etching processes are dry poly etches or wet poly etches depending on processing considerations.

[0048] In FIG. **22** and FIG. **23**, a two-step channel release process is performed to form channels for transistors within each transistor region of multigate device **200**, such as first transistor region **202A** and second transistor region **202B**. For example, the two-step channel release process includes a first channel etching process for removing silicon germanium sacrificial layers **258** and a second channel etching process for removing semiconductor layers **215**. In FIG. **22**, silicon germanium sacrificial layers **258** exposed by gate openings **340** are selectively removed from channel regions of multigate device **200** by the first channel etching process, thereby forming gaps **360A** that separate first sidewalls of semiconductor layer stacks **210** from first portions **270A-1** of dielectric fins **270A** and gaps **360B** that separate second sidewalls of semiconductor layer stacks **210** from dielectric fin **270B**. The first channel etching process further selectively removes a remainder of dummy gate dielectrics **232** from channel regions of multigate device **200** but does not remove dielectric liners **235** from the first sidewalls and the second sidewalls of semiconductor layer stacks **210**. Accordingly, a spacing **s1** is defined along the x-direction between first portions **270A-1** of dielectric fins **270A** and dielectric liners **235** disposed along first sidewalls of semiconductor layer stacks **210** and between dielectric fins **270B** and dielectric liners **235** disposed along second sidewalls of semiconductor layer stacks **210**. Spacing **s1** corresponds with widths along the x-direction of gaps **360A** and gaps **360B**. In some embodiments, spacing **s1** is about equal to thickness **t5** of silicon germanium layers **258**, though the present disclosure contemplates embodiments where spacing **s1** is greater than or less than thickness **t5**. In some embodiments, spacing **s1** is about 4 nm to about 12 nm.

[0049] In FIG. **23**, semiconductor layers **215** of semiconductor layer stacks **210** exposed by gate openings **340** are selectively removed from channel regions of multigate device **200** by the second channel etching process, thereby forming suspended semiconductor layers **220'** separated from one another and/or fin portions **206'** by gaps **362**. The second channel etching process further selectively removes dielectric liners **235** from the first sidewalls and the second sidewalls of semiconductor layer stacks **210** exposed by gate openings **340**, thereby increasing widths of gaps **360A** and gaps **360B** along the x-direction. For example, spacing **s1** of gaps **360A**, **360B** increases to a spacing **s2**, where spacing **s2** is about equal to a sum of thickness **t5** of one of silicon germanium layers **258** and thickness **t3** of one of dielectric liners **235** (i.e., $s2 \approx t5 + t3$). As such, first transistor region **202A** and second transistor region **202B** each have at least one suspended semiconductor layer **220'**. For example, first transistor region **202A** and second transistor region **202B** each include three suspended semiconductor layers **220'** vertically stacked along the z-direction, which will provide three channels through which current can flow between respective epitaxial source/drain features (epitaxial source/drain features **310A** or epitaxial source/drain features **310B**) during operation of the transistors. Suspended semiconductor layers **220'** are thus referred to as channel layers **220'** hereinafter. A spacing **s3** is defined between channel layers **220'** along the z-direction, and spacing **s2** is defined between channel layers **220'** and dielectric fins **270A**, **270B** along the x-direction. Spacing **s3** corresponds with widths of gaps **362**. In some embodiments, spacing **s3** is about equal to thickness **t1** of semiconductor layers **215**, though the present disclosure contemplates embodiments where spacing **s3** is greater than or less than thickness **t1**. In some embodiments, each channel layer **220'** has nanometer-sized dimensions and can be referred to as “nanostructures,” alone or collectively. For example, each channel layer **220'** can have a width along the x-direction that is about 10 nm to about 90 nm, a length along the y-direction that is about 8 nm to about 400 nm, and a thickness along the z-direction that is about 4 nm to about 10 nm. In some embodiments, thicknesses of channel layers **220'** is substantially the same as thickness **t2**. The present disclosure further contemplates embodiments channel layers **220'** having sub-nanometer dimensions. In some embodiments, channel layers **220'** have cylindrical-

shaped profiles (e.g., nanowires), rectangular-shaped profiles (e.g., nanobars), sheet-shaped profiles (e.g., nanosheets (i.e., dimensions in the X-Y plane are greater than dimensions in the X-Z plane and the Y-Z plane to form sheet-like structures)), or any other suitable shaped profile.

[0050] The two-step channel release process implements separate etching steps for removing silicon germanium sacrificial layers **258** (FIG. 22) and semiconductor layers **215** (FIG. 23). It has been observed that such process minimizes any unintentional etching (and thus loss) of semiconductor layers **220** during channel release, thereby improving profile uniformity of channel layers **220'**. For example, after the two-step channel release process, channel layers **220'** have substantially the same thicknesses along the z-direction, widths along the x-direction, and lengths along the y-direction. Dielectric liners **235** can further improve profile uniformity of channel layers **220'**. For example, dielectric liners **235** protect sidewalls of semiconductor layers **220** during removal of silicon germanium sacrificial layers **258** and semiconductor layers **215**, preventing and/or limiting etching of semiconductor layers **220** along the x-direction that would reduce widths of semiconductor layers **220** along the x-direction and thereby cause width differences between channel layers **220'** (for example, where one of semiconductor layers **220** is etched more along the x-direction than another one of semiconductor layers **220**) and/or widths of channel layers **220'** are less than target widths desired for the transistors of multigate device **200**. Inserting dielectric liners **235** into fabrication also enlarges processing windows, such as an etch process window for the second channel etching process and/or a metal gap fill window for subsequently filling gate openings **340** with metal gates. For example, removing dielectric liners **235** increases spacing s_1 to spacing s_2 , providing wider spaces between channel layers **220'** and dielectric fins **270A**, **270B** than conventional fabrication processes for filling with metal gates. The wider spaces between channel layers **220'** and dielectric fins **270A**, **270B** can reduce and/or prevent metal gap fill issues, such as voids forming within metal gates.

[0051] The first channel etching process and the second channel etching process are each configured to selectively etch silicon germanium sacrificial layers **258** and semiconductor layers **215**, respectively, with minimal (to no) etching of semiconductor layers **220**, fin portions **206'**, isolation features **255**, dielectric fins **270A**, dielectric fin **270B**, gate spacers **289**, inner spacers **300A**, inner spacers **300B**, ILD layer **320**, and/or CESL **322**. In some embodiments, an etchant is selected for the etch process that etches silicon germanium (i.e., silicon germanium sacrificial layers **258** semiconductor layers **215**) at a higher rate than silicon (i.e., semiconductor layers **220** and fin portions **206'**) and dielectric materials (i.e., isolation features **255**, dielectric fins **270A**, dielectric fins **270B**, gate spacers **289**, inner spacers **300A**, inner spacers **300B**, ILD layer **320**, and/or CESL **322**) (i.e., the etchant has a high etch selectivity with respect to silicon germanium). In some embodiments, the etchant of the first channel etching process has a first etch selectivity between silicon germanium sacrificial layers **258** and isolation features **255**, dielectric fins **270A**, dielectric fins **270B**, gate spacers **289**, inner spacers **300A**, inner spacers **300B**, ILD layer **320**, and/or CESL **322** and a second etch selectivity between silicon germanium sacrificial layers **258** and dummy gate dielectrics **292**, where the first etch selectivity is greater than the second etch selectivity. In such embodiments, such as depicted in FIG. 22, the first channel etching process thus does not remove, or does not substantially remove, isolation features **255**, dielectric fins **270A**, dielectric fins **270B**, gate spacers **289**, inner spacers **300A**, inner spacers **300B**, ILD layer **320**, and/or CESL **322**, but removes dummy gate dielectrics **292**. In some embodiments, the etchant of the second channel etching process has a first etch selectivity between semiconductor layers **215** and isolation features **255**, dielectric fins **270A**, dielectric fins **270B**, gate spacers **289**, inner spacers **300A**, inner spacers **300B**, ILD layer **320**, and/or CESL **322** and a second etch selectivity between semiconductor layers **215** and dielectric liners **235**, where the first etch selectivity is greater than the second etch selectivity. In such embodiments, such as depicted in FIG. 23, the second channel etching process thus does not remove, or does not substantially remove, isolation features **255**, dielectric fins **270A**, dielectric fins **270B**, gate spacers **289**, inner spacers **300A**, inner

spacers **300B**, ILD layer **320**, and/or CESL **322**, but removes dielectric liners **235**. In some embodiments, the first channel etching process and/or the second channel etching process partially, but minimally, etches semiconductor layers **220**, fin portions **206'**, and/or isolation features **255**. For example, in FIG. **23**, the second channel etching process slightly recesses fin portions **206'**, such that topmost surfaces of fin portions **206'** in channel regions of multigate device **200** are lower than topmost surfaces of fin portions **206'** in source/drain regions of multigate device **200** relative to a top surface of substrate **206**. In furtherance of the example, in FIG. **23**, the second channel etching process also slightly recesses portions of isolation features **255** that are exposed by gate openings **340**, such as dielectric liners **235** and portions of oxide material **250** not covered by dielectric fins **270A**, **270B**. The second channel etching process does not recess portions of oxide material **250** disposed under dielectric fins **270A**, **270B**, such that isolation features **255** have oxide extensions **250'** in channel regions of multigate device **200**. In such embodiments, topmost surface of fin portions **206'** in channel regions of multigate device **200** are lower than topmost surfaces of oxide extensions **250'** of isolation features **255** relative to the top surface of substrate **206**. In some embodiments, topmost surfaces of recessed portions of isolation features **260** (i.e., dielectric liners **235** and oxide material **250**) are substantially planar with topmost surfaces of fin portions **206'** in channel regions of multigate device **200**.

[0052] Each of the first channel etching process and the second channel etching process is a dry etching process, a wet etching process, or a combination thereof. The dry etching process may implement a hydrogen-comprising etch gas (e.g., H.sub.2 and/or CH.sub.4), a nitrogen-comprising etch gas (for example, N.sub.2 and/or NH.sub.3), a chlorine-comprising etch gas (for example, Cl.sub.2, CHCl.sub.3, CCl.sub.4, and/or BCl.sub.3), an oxygen-comprising etch gas (for example, O.sub.2), a fluorine-comprising etch gas (for example, F.sub.2, CH.sub.3F, CH.sub.2F.sub.2, CHF.sub.3, CF.sub.4, C.sub.2F.sub.6, SF.sub.6, and/or NF.sub.3), a bromine-comprising etch gas (e.g., Br, HBr, CH.sub.3Br, CH.sub.2Br.sub.2, and/or CHBr.sub.3), an iodine-comprising etch gas, other suitable etch gas, or combinations thereof. In some embodiments, the dry etching process can use a carrier gas to deliver the etch gas. The carrier gas includes nitrogen, argon, helium, xenon, other suitable carrier gas constituent, or combinations thereof. The wet etching process may implement a wet etchant solution that includes H.sub.2SO.sub.4, H.sub.2O.sub.2, NH.sub.4OH, HCl, HF, DHF, HNO.sub.3, H.sub.3PO.sub.4, H.sub.2O (which can be DIW or DIWO.sub.3), O.sub.3, other suitable chemicals, or combinations thereof. Various parameters of the etch process can be tuned to achieve selective etching of silicon germanium sacrificial layers **258** and/or semiconductor layers **215**, such as a flow rate of an etch gas, a concentration of the etch gas, a concentration of the carrier gas, a ratio of a concentration of a first etch gas to a concentration of a second etch gas, a ratio of the concentration of the carrier gas to the concentration of the etch gas, a concentration of a wet etch solution, a ratio of a concentration of a first wet etch constituent to a concentration of a second wet etch constituent in the wet etch solution, a power of an RF source, a bias voltage, a pressure, a duration of the etch process, a temperature maintained in a process chamber during the etch process, a temperature of a wafer during the etch process, a temperature of the wet etch solution, other suitable etch parameters, or combinations thereof. In some embodiments, a dry etching process (such as an RIE process) utilizes a fluorine-containing gas (for example, SF.sub.6) to selectively etch semiconductor layers **215** and silicon germanium sacrificial layers **258**. In some embodiments, a ratio of the fluorine-containing gas to an oxygen-containing gas (for example, O.sub.2), an etching temperature, and/or an RF power may be tuned to selectively etch silicon germanium or silicon. In some embodiments, a wet etching process utilizes an etching solution that includes NH.sub.4OH and H.sub.2O to selectively etch semiconductor layers **215** and silicon germanium sacrificial layers **258**. In some embodiments, a chemical vapor phase etching process using HCl selectively etches semiconductor layers **215** and silicon germanium sacrificial layers **258**. In some embodiments, before performing the first channel etching process and/or the second channel etching process, an oxidation process can be implemented to convert

semiconductor layers **215** and silicon germanium sacrificial layers **258** into silicon germanium oxide features, where the first channel etching process and/or the second channel etching process then remove silicon germanium oxide features. In some embodiments, the etch process includes multiple steps. In some embodiments, the etching process uses a patterned mask layer as an etch mask, where the patterned mask layer covers ILD layer **320**, CESL **322**, and/or gate spacers **289** but has openings therein that expose channel regions of multigate device **200**. In some embodiments, after removing silicon germanium sacrificial layers **258**, semiconductor layers **215**, and dielectric liners **235**, an etching process is performed to modify a profile of channel layers **220'** to achieve desired dimensions and/or desired shapes.

[0053] Turning to FIG. **24**, metal gate stacks **370** (also referred to as metal gates and/or high-k/metal gates) are formed in gate openings **340**. Metal gate stacks **370** are configured to achieve desired functionality according to design requirements of multigate device **200**. Metal gate stacks **370** each include a gate dielectric **372** (for example, a gate dielectric layer) and a gate electrode **374** (for example, a work function layer and a bulk conductive layer). Metal gate stacks **370** may include numerous other layers, such as capping layers, interface layers, diffusion layers, barrier layers, hard mask layers, or combinations thereof. In some embodiments, forming metal gate stacks **370** includes depositing a gate dielectric layer over multigate device **200**, where the gate dielectric layer partially fills gate openings **340**, depositing a gate electrode layer over the gate electrode layer, where the gate electrode layer fills a remainder of gate openings **340**, and performing a planarization process to remove excess gate materials from multigate **200**. For example, a CMP process is performed until a top surface of ILD layer **320** is reached (exposed), such that top surfaces of gate structures **290** are substantially planar with a top surface of ILD layer **320** after the CMP process. Gate dielectric **372** and gate electrode **374** each extend uninterrupted from first transistor region **202A** to second transistor region **202B**. Since metal gate stacks **370** span first transistor region **202A** and second transistor region **202B**, metal gate stacks **370** may have different layers in regions corresponding with first transistor region **202A** and second transistor region **202B**. For example, a number, configuration, and/or materials of layers of gate dielectrics **372** and/or gate electrodes **374** corresponding with second transistor region **202B** may be different than a number, configuration, and/or materials of layers of gate dielectrics **372** and/or gate electrodes **374** corresponding with first transistor region **202A**.

[0054] Gate dielectrics **372** partially fill gate openings **340** and wrap respective channel layers **220'**, such that gate dielectrics **372** partially fill gaps **360** and gaps **362**. In the depicted embodiment, gate dielectrics **372** cover exposed surfaces of channel layers **220'**, such that gate dielectrics **372** are disposed along top surfaces, bottom surfaces, and sidewalls of channel layers **220'**. For example, gate dielectrics **372** surround channel layers **220'**, such that each channel layer **220'** is wrapped and/or surrounded by a respective gate dielectric **372**. In some embodiments, gate dielectrics **372** are further disposed over fin portions **206'**, isolation features **255**, first portions **270A-1** of dielectric fins **270A**, and dielectric fins **270B** in channel regions of multigate device **200**. In the depicted embodiment, each gate opening **340** is partially filled with a respective gate dielectric **372** that is disposed over fin portions **206'**, isolation features **255**, first portions **270A-1** of dielectric fins **270A**, and dielectric fins **270B**, extending uninterrupted from first transistor region **202A** to second transistor region **202B**. Gate dielectrics **372** include a high-k dielectric layer, which includes a high-k dielectric material, which for purposes of metal gate stacks **370** refers to a dielectric material having a dielectric constant that is greater than that of silicon dioxide ($k \approx 3.9$). For example, the high-k dielectric layer includes HfO₂, HfSiO, HfSiO₂, HfSiON, HfLaO, HfTaO, HfTiO, HfZrO, HfAlO_x, ZrO, ZrO₂, ZrSiO₂, AlO, AlSiO, Al₂O₃, TiO, TiO₂, LaO, LaSiO, Ta₂O₃, Ta₂O₅, Y₂O₃, SrTiO₃, BaZrO, BaTiO₃ (BTO), (Ba,Sr)TiO₃ (BST), Si₃N₄, hafnium dioxide-alumina (HfO₂—Al₂O₃) alloy, other suitable high-k dielectric material for metal gate stacks, or combinations thereof. The high-k dielectric layer is formed by any of the processes described

herein, such as ALD, CVD, PVD, oxidation-based deposition process, other suitable process, or combinations thereof. For example, an ALD process deposits the high-k dielectric layer. In some embodiments, the ALD process is a conformal deposition process, such that a thickness of the high-k dielectric layer is substantially uniform (conformal) over the various surfaces of multigate device **200**. In some embodiments, gate dielectrics **372** include an interfacial layer disposed between the high-k dielectric layer and channel layers **220'**. The interfacial layer includes a dielectric material, such as SiO₂, HfSiO₄, SiON, other silicon-comprising dielectric material, other suitable dielectric material, or combinations thereof. The interfacial layer is formed by any of the processes described herein, such as thermal oxidation, chemical oxidation, ALD, CVD, other suitable process, or combinations thereof. For example, the interfacial layer is formed by a chemical oxidation process that exposes exposed surfaces of channel layers **220'** to hydrofluoric acid. In some embodiments, the interfacial layer is formed by a thermal oxidation process that exposes the exposed surfaces of channel layers **220'** to an oxygen and/or air ambient. In some embodiments, the interfacial layer is formed after forming the high-k dielectric layer. For example, in some embodiments, after forming the high-k dielectric layer, multigate device **200** may be annealed in an oxygen and/or nitrogen ambient (e.g., nitrous oxide).

[0055] Gate electrodes **374** are formed over gate dielectrics **372**, filling a remainder of gate openings **340** and wrapping respective channel layers **220'**, such that gate electrodes **284** fill a remainder of gaps **360** and gaps **362**. In the depicted embodiment, gate electrodes **374** are disposed along top surfaces, bottom surfaces, and sidewalls of channel layers **220'**. For example, gate electrodes **374** surround channel layers **220'**. In some embodiments, gate electrodes **374** are further disposed over fin portions **206'**, isolation features **255**, first portions **270A-1** of dielectric fins **270A**, and dielectric fins **270B** in channel regions of multigate device **200**. Gate electrodes **374** includes a conductive material, such as polysilicon, aluminum, copper, titanium, tantalum, tungsten, molybdenum, cobalt, TaN, NiSi, CoSi, TiN, WN, TiAl, TiAlN, TaCN, TaC, TaSiN, other conductive material, or combinations thereof. In some embodiments, gate electrodes **374** include a work function layer and a bulk conductive layer. The work function layer is a conductive layer tuned to have a desired work function (e.g., an n-type work function or a p-type work function), and the conductive bulk layer is a conductive layer formed over the work function layer. In some embodiments, the work function layer includes n-type work function materials, such as Ti, silver, manganese, zirconium, TaAl, TaAlC, TiAlN, TaC, TaCN, TaSiN, other suitable n-type work function materials, or combinations thereof. In some embodiments, the work function layer includes a p-type work function material, such as ruthenium, Mo, Al, TiN, TaN, WN, ZrSi₂, MoSi₂, TaSi₂, NiSi₂, WN, other suitable p-type work function materials, or combinations thereof. The bulk (or fill) conductive layer includes a suitable conductive material, such as Al, W, Ti, Ta, polysilicon, Cu, metal alloys, other suitable materials, or combinations thereof. Gate electrodes **284** are formed by any of the processes described herein, such as ALD, CVD, PVD, plating, other suitable process, or combinations thereof.

[0056] Turning to FIG. **25**, a self-aligned metal gate cut process is performed that removes portions of metal gate stacks **370** to form metal gates **370A** in first transistor region **202A** and metal gates **370B** in second transistor region **202B**, where dielectric fin **270B** separates and isolates metal gates **370A** from metal gates **370B**. For example, an etch back process is performed to recess gate electrodes **374** until top surface of dielectric fin **270B** is free of gate electrodes **374** (i.e., gate electrodes **374** are not disposed over and do not extend over top surface of dielectric fin **270B**). The etch back process reopens gate openings **340**. After the etch back process, gate electrodes **374** no longer extend uninterrupted from first transistor region **202A** to second transistor region **202B**, thereby forming gate electrodes **374A** in first transistor region **202A** and gate electrodes **374B** in second transistor region **202B**, where dielectric fin **270B** separates gate electrodes **374A** and gate electrodes **374B** from one another. Further, after the etch back process, gate electrodes **374A**, **374B** remain and extend over dielectric fins **270A** (in particular, first portions **270A-1** of dielectric fins

270A). In the depicted embodiment, top surfaces of gate electrodes 374A, 374B are lower than top surface of dielectric fin 270B and higher than top surfaces of dielectric fins 270A relative to a top surface of substrate 206. For example, a height difference Δh_2 between topmost surfaces of gate electrodes 374A, 374B and topmost surface of dielectric fin 270B (e.g., topmost surface of dielectric layer 266) is about 5 nm to about 20 nm. In some embodiments, top surfaces of gate electrodes 374A, 374B are substantially planar with top surface of dielectric fin 270B. In some embodiments, top surfaces of gate electrodes 374A, 374B are substantially planar with top surfaces of dielectric fins 270A. In the furtherance of the depicted embodiment, the etch back process does not, or minimally, etches gate dielectrics 372, such that gate dielectrics 372 still extend uninterrupted from first transistor region 202A to second transistor region 202B and further remain, completely or partially depending on etching amount, along sidewalls of gate spacers 289. Accordingly, metal gates 370A include respective portions of respective gate dielectrics 372 and respective gate electrodes 374A, and metal gates 370B include respective portions of respective gate dielectrics 372 and respective gate electrodes 374B.

[0057] The metal gate cut process is referred to as “self-aligned” because gate isolation structures (here, dielectric fins 270B) are aligned between metal gates 370A and metal gates 370B without having to perform a lithography process after forming metal gate stacks 370. The self-aligned placement of the gate isolation structures provides electrical isolation between different devices, such as transistors, of multigate device 200. The self-aligned placement of the gate isolation structures allows for higher packing density without negatively affecting operation of closely spaced devices in a high-density IC. For example, a spacing S4 between an active region (e.g., fin portion 206') of first transistor region 202A and an active region (e.g., fin portion 206') of second transistor region 202B can be smaller than spacings required between active regions of adjacent transistor regions when non-self-aligned metal gate cut techniques are implemented for providing gate isolation, which techniques often require a lithography process to form the gate isolation structures. In some embodiments, spacing S4 is about 20 nm to about 50 nm. Smaller spacings between active regions are possible because the proposed self-aligned metal gate cut technique does not suffer from overlay issues associated with non-self-aligned metal gate cut techniques. Smaller spacings between active regions can thus be implemented without risking unintentional damage to channel layers 220', metal gates 370A, and/or metal gates 370B, which damage can arise from process variations inherent in non-self-aligned metal gate cut techniques. Different embodiments may have different advantages, and no particular advantage is necessarily required of any embodiment.

[0058] The etch back process is configured to selectively remove gate electrodes 374 with respect to gate dielectrics 232, gate spacers 289, ILD layer 320, CESL 322, and/or dielectric layer 266. In other words, the etch back process substantially removes gate electrodes 374 but does not remove, or does not substantially remove, gate dielectrics 232, gate spacers 289, ILD layer 320, CESL 322, and/or dielectric layer 266. For example, an etchant is selected for the etch process that etches metal materials (e.g., gate electrodes 374) at a higher rate than dielectric materials (e.g., gate spacers 289, ILD layer 320, CESL 322, dielectric layer 266, and/or gate dielectrics 232) (i.e., the etchant has a high etch selectivity with respect to metal materials). The etch back process is a dry etching process, a wet etching process, other suitable etching process, or combinations thereof. In some embodiments, the etch back process is a wet etching process that implements a wet etchant solution that removes metal materials without substantially removing dielectric materials. For example, the wet etchant solution includes NH_4OH , H_2O_2 , and H_2O . In some embodiments, the wet etchant solution includes DHF, KOH, NH_4OH , H_2O_2 , NH_3 , HF, HNO_3 , H_2SO_4 , H_3PO_4 , HCl, CH_3COOH , H_2O (which can be DIW or DIWO), other suitable wet etchant solution constituents, or combinations thereof. In some embodiments, the etch back process is a dry etching process that implements a hydrogen-comprising etch gas (e.g., H_2 and/or CH_4), a nitrogen-comprising etch gas (for

example, N.sub.2 and/or NH.sub.3), a chlorine-comprising etch gas (for example, Cl.sub.2, CHCl.sub.3, CCl.sub.4, and/or BCl.sub.3), an oxygen-comprising etch gas (for example, O.sub.2), a fluorine-comprising etch gas (for example, F.sub.2, CH.sub.3F, CH.sub.2F.sub.2, CHF.sub.3, CF.sub.4, C.sub.2F.sub.6, SF.sub.6, and/or NF.sub.3), a bromine-comprising etch gas (e.g., Br, HBr, CH.sub.3Br, CH.sub.2Br.sub.2, and/or CHBr.sub.3), an iodine-comprising etch gas, other suitable etch gas, or combinations thereof. In some embodiments, the dry etching process can use a carrier gas to deliver the etch gas. The carrier gas includes nitrogen, argon, helium, xenon, other suitable carrier gas constituent, or combinations thereof. Various parameters of the etch process can be tuned to achieve selective etching of gate electrodes **274**, such as a flow rate of an etch gas, a concentration of the etch gas, a concentration of the carrier gas, a ratio of a concentration of a first etch gas to a concentration of a second etch gas, a ratio of the concentration of the carrier gas to the concentration of the etch gas, a concentration of a wet etch solution, a ratio of a concentration of a first wet etch constituent to a concentration of a second wet etch constituent in the wet etch solution, a power of an RF source, a bias voltage, a pressure, a duration of the etch process, a temperature maintained in a process chamber during the etch process, a temperature of a wafer during the etch process, a temperature of the wet etch solution, other suitable etch parameters, or combinations thereof. In some embodiments, the etch back process includes multiple steps (for example, each step is configured to etch a particular layer of gate electrodes **374**).

[0059] Fabrication can then proceed with forming various contacts, such as gate contacts and source/drain contacts to facilitate operation of transistors of multigate device **200**. Turning to FIG. **26**, gate contacts **380** are formed to metal gates **370A**, **370B**. Gate contacts **380** fill a remainder of gate openings **340**, such that gate contacts **380** are disposed between gate spacers **289** of gate structures **290**. Gate contacts **380** extend uninterrupted from first transistor region **202A** to second transistor region **202B**. Gate contacts **290** thus extend over top surfaces of dielectric fin **270B**. In the depicted embodiment, gate dielectrics **372** separate gate contacts **290** from dielectric fin **270B**. The present disclosure contemplates embodiments where gate contacts **290** directly, physically contact dielectric fin **270B** (in particular, dielectric layers **266**), for example, in embodiments where gate dielectrics **372** are removed from top surfaces of dielectric fin **270B** during the etch back process in FIG. **25**. Gate contacts **290** include contact seed layers **382** and a contact bulk layer **384** disposed over contact seed layers **382**. Contact seed layers **382** are disposed between ILD layer **320** and/or CESL **322** along the x-direction and between gate spacers **289** along the y-direction. Contact seed layers **382** are also disposed on and physically contact respective top surfaces of gate electrodes **374A**, **374B**. Contact bulk layer **384** has first portions disposed between dielectric fin **270B** and ILD layer **320** and/or CESL **322** along the x-direction and a second portion disposed over the first portions and between ILD layer **320** and/or CESL **322** along the x-direction. Contact bulk layer **384** is also disposed between gate spacers **289** along the y-direction and physically contacts contact seed layers **382**. Contact bulk layer **294** further extends uninterrupted from first transistor region **202A** to second transistor region **202B**. Contact seed layer **382** and contact bulk layer **384** each include tungsten, ruthenium, cobalt, copper, aluminum, iridium, palladium, platinum, nickel, low resistivity metal constituent, alloys thereof, or combinations thereof. In the depicted embodiment, contact seed layers **382** and contact bulk layer **384** include tungsten, ruthenium, and/or cobalt. For example, contact seed layers **382** are tungsten seed layers, and contact bulk layer **384** is a tungsten bulk layer.

[0060] In some embodiments, gate contacts **290** are formed by performing a first deposition process to form a contact seed material over gate electrodes **374A**, **374B** that partially fills gate openings **340** and performing a second deposition process to form a contact bulk material over the contact barrier material, where the contact bulk material fills a remainder of gate openings. The first deposition process and the second deposition process can include CVD, PVD, ALD, HDPCVD, MOCVD, RPCVD, PECVD, LPCVD, ALCVD, APCVD, PEALD, electroplating, electroless plating, other suitable deposition methods, or combinations thereof. In the depicted

embodiment, contact seed layers **382** are formed by a selective, bottom-up deposition process (for example, selective CVD), and contact bulk layer **384** is formed by a blanket deposition process (for example, blanket CVD). In such embodiments, contact seed material grows from gate electrodes **374A**, **374B** and contact seed material grown from gate electrode **374A** does not merge or connect with contact seed material grown from gate electrode **374B**, such that each of metal gates **370A**, **370B** has a respective contact seed layer **382** formed thereover. In furtherance of such embodiments, after the blanket deposition process, contact bulk layer **294** is disposed over contact seed layers **382** and top surfaces of ILD layer **320**, CESL **322**, and/or gate spacers **289**. A CMP process and/or other planarization process is performed to remove excess contact bulk material, for example, from over the top surface of ILD layer **320**, resulting in gate contacts **290** (i.e., contact seed layer **382** and contact bulk layer **384** filling gate openings **340**). The CMP process planarizes top surfaces of gate contacts **290**, such that the top surfaces of ILD layer **320** and top surfaces of gate contacts **290** form a substantially planar surface. In some embodiments, gate contacts **290** include a contact barrier layer, which includes a material that promotes adhesion between a surrounding dielectric material (here, gate spacers **289**, dielectric layers **266**, gate dielectrics **232**, ILD layer **320**, and/or CESL **322**) and contact seed layers **382** and between the surrounding dielectric material and contact bulk layer **294**. The material of contact barrier layer may further prevent diffusion of metal constituents (for example, metal atoms/ions) from gate contacts **290** into the surrounding dielectric material. In some embodiments, the contact barrier layer includes titanium, titanium alloy, tantalum, tantalum alloy, cobalt, cobalt alloy, ruthenium, ruthenium alloy, molybdenum, molybdenum alloy, palladium, palladium alloy, other suitable constituent configured to promote and/or enhance adhesion between a metal material and a dielectric material and/or prevent diffusion of metal constituents from the metal material to the dielectric material, or combinations thereof. For example, the contact barrier layer includes tantalum, tantalum nitride, tantalum aluminum nitride, tantalum silicon nitride, tantalum carbide, titanium, titanium nitride, titanium silicon nitride, titanium aluminum nitride, titanium carbide, tungsten, tungsten nitride, tungsten carbide, molybdenum nitride, cobalt, cobalt nitride, ruthenium, palladium, or combinations thereof.

[0061] Turning to FIGS. **27A-27C**, source/drain contacts **390** are formed to epitaxial source/drain features **310A**, **310B**. For ease of description and understanding, FIG. **27A** is a perspective view of multigate device **200** after undergoing processing associated with FIGS. **2-26** and FIGS. **27A-27**; FIG. **27B** is a cross-sectional view along line G-G in FIG. **27A** after undergoing processing associated with FIGS. **2-26** and FIGS. **27A-27** (and can be referred to as a metal gate cut cross-sectional view); and FIG. **27C** is a cross-sectional view along line S-S in FIG. **27A** after undergoing processing associated with FIGS. **2-26** and FIGS. **27A-27** (and can be referred to as a spacer cut cross-sectional view). In FIGS. **27A-27C**, source/drain contacts **390** extend through an ILD layer **395**, a CESL **398**, ILD layer **320**, and CESL **322** to epitaxial source/drain features **310A**, **310B**. In some embodiments, source/drain contacts **390** are formed by depositing CESL **398** over multigate device **200** (in particular, over gate contacts **380**, CESL **322**, ILD layer **320**, and gate spacers **289**), depositing ILD layer **395** over CESL **398**, patterning ILD layers and/or CESLs (e.g., ILD layers **395**, **320** and/or CESLs **398**, **322**) to form source/drain contact openings, and filling source/drain contact openings with a conductive material. Patterning ILD layers **395**, **320** and/or CESLs **398**, **322** can include lithography processes and/or etching processes. In some embodiments, the lithography processes include forming a resist layer over ILD layer **395**, exposing the resist layer to patterned radiation, and developing the exposed resist layer, thereby forming a patterned resist layer that can be used as a masking element for etching source/drain contact opening(s) that extend through ILD layer **395**, CESL **398**, ILD layer **320**, and CESL **322** to expose epitaxial source/drain features **310A**, **310B**. The etching processes include dry etching processes, wet etching processes, other etching processes, or combinations thereof. Thereafter, the source/drain contact opening(s) are filled with one or more electrically conductive materials, such as tungsten, ruthenium, cobalt,

copper, aluminum, iridium, palladium, platinum, nickel, other low resistivity metal constituent, alloys thereof, or combinations thereof. The conductive material(s) can be deposited by PVD, CVD, ALD, electroplating, electroless plating, other suitable deposition process, or combinations thereof. In some embodiments, source/drain contacts **390** include a bulk layer (also referred to as a conductive plug). In some embodiments, source/drain contacts **390** include a barrier layer, an adhesion layer, and/or other suitable layer disposed between the bulk layer and ILD layers **395**, **320** and/or CESLs **398**, **322**. In such embodiments, the barrier layer and/or the adhesion layer conform to the source/drain contact openings, such that the barrier layer and/or the adhesion layer are disposed on ILD layers **395**, **320** and/or CESLs **398**, **322** and the bulk layer is disposed on the barrier layer and/or the adhesion layer. In some embodiments, the barrier layer, the adhesion layer, and/or other suitable layer include titanium, titanium alloy (for example, TiN), tantalum, tantalum alloy (for example, TaN), other suitable constituent, or combinations thereof. Thereafter, any excess conductive material(s) can be removed by a planarization process, such as a CMP process, thereby planarizing a top surface of ILD layer **395** and top surfaces of source/drain contacts **390**.

[0062] Accordingly, multigate device **200** includes first transistors in first transistor region **202A** and second transistors in second transistor region **202B**. The first transistors have metal gates **370A** (each of which includes respective portions of a respective gate dielectric **372** and a respective gate electrode **374A**), and the second transistors have metal gates **370B** (each of which includes respective portions of a respective gate dielectric **372** and a respective gate electrode **374B**). Each first transistor further includes respective epitaxial source/drain features **310A**, and each second transistor further includes respective epitaxial source/drain features **310B**. Each metal gate **370A** wraps respective channel layers **220'** and is disposed between respective epitaxial source/drain features **310A**. Each metal gate **370B** wraps respective channel layers **220'** and is disposed between respective epitaxial source/drain features **310B**. In the metal gate cut view (FIG. **27B**), in the first transistors, each metal gate **370A** is disposed between and physically contacts first sidewalls of respective channel layers **220'** and respective first portions **270A-1** of dielectric fins **270A** and is further disposed between and physically contacts second sidewalls of the respective channel layers **220'** and dielectric fin **270B**, while in the second transistors, each metal gate **370B** is disposed between and physically contacts first sidewalls of respective channel layers **220'** and dielectric fin **270B** and is further disposed between and physically contacts second sidewalls of the respective channel layers **220'** and respective first portions **270A-1** of dielectric fins **270A**. Metal gates **370A**, **370B** are also disposed on and physically contact top surfaces and bottom surfaces of respective channel layers **220'**, which top surfaces and bottom surfaces extend between the first sidewalls and the second sidewalls. Metal gates **370A**, **370B** thus completely surround their respective channel layers **220'**, such that the first transistors and the second transistors of multigate device **200** can be referred to as GAA transistors. In the depicted embodiment, metal gates **370A**, **370B** cover four sides of their respective channel layers **220'**. The present disclosure contemplates embodiments where metal gates **370A**, **370B** cover more or less than four sides of their respective channel layers **220'** depending on a configuration of channel layers **220'** and/or multigate device **200**.

[0063] In the gate spacer cut view (FIG. **27C**), in the first transistors, dielectric liners **235** are disposed between and physically contact first sidewalls of respective channel layers **220'** and respective inner spacers **300B** and are further disposed between and physically contact second sidewalls of the respective channel layers **220'** and dielectric fin **270B**, while in the second transistors, dielectric liners **235** are disposed between and physically contact first sidewalls of respective channel layers **220'** and dielectric fin **270B** and are further disposed between and physically contact second sidewalls of the respective channel layers **220'** and respective first portions **270A-1** of dielectric fins **270A**. Dielectric liners **235** thus separate channel layers **220'** from inner spacers **300B** and also separate inner spacers **300A** from inner spacers **300B**. Inner spacers **300B** are disposed between and physically contact respective dielectric liners **235** and respective first portions **270A-1** of dielectric fins **270** and are further disposed between and

physically contact respective dielectric liners **235** and dielectric fin **270B**. Further, inner spacers **300A** are disposed between and physically contact top surfaces and bottom surfaces of respective channel layers **220'** and are further disposed between and physically contact top surfaces of fin portions **206'**. In the depicted embodiment, gate spacers **289** are disposed on and physically contact top surfaces of topmost channel layers **220'**.

[0064] Dielectric fin **270B** separates and isolates the first transistors from the second transistors. For example, metal gates **370A** of the first transistors are separated and isolated from metal gates **370B** of the second transistors by dielectric fin **270B**. As discussed above, dielectric fin **270B**, which can be referred to as a gate isolation structure and/or a dielectric gate isolation fin, is fabricated using a self-aligned metal gate cut technique, which allows for reduced spacing between active regions. Dielectric fin **270B** includes dielectric layer **266** disposed over dielectric feature **260** (i.e., oxide layer **264** disposed over dielectric liner **262**), where a dielectric constant of dielectric layer **266** is greater than a dielectric constant of dielectric liner **262**, which can prevent (or minimize) AC penalty of multigate device **200**. In some embodiments, where first transistor region **202A** and second transistor region **202B** are processed to form first CMOS transistors and second CMOS transistors, respectively, the self-aligned metal gate cut technique separates metal gates **370A** of first CMOS transistors from metal gates **370B** of second CMOS transistors. In some embodiments, dielectric fins **270A** separate and/or isolate device features and/or transistor features within a transistor region from one another. For example, where first transistor region **202A** includes a first CMOS transistor and second transistor region **202B** includes a second CMOS transistor, leftmost dielectric fin **270A** in first transistor region **202A** may separate and/or isolate a gate and/or source/drain features of a p-type transistor of the first CMOS transistor from a gate and/or source/drain features of an n-type transistor of the first CMOS transistor, while rightmost dielectric fin **270A** in second transistor region **202B** may separate and/or isolate a gate and/or source/drain features of a p-type transistor of the second CMOS transistor from a gate and/or source/drain features of an n-type transistor of the second CMOS transistor. For example, FIG. **28** is a cross-sectional view along line G-G in FIG. **27A** after undergoing processing associated with FIGS. **2-26** and FIGS. **27A-27**, where multigate device **200** includes first CMOS transistors in first transistor region **202A** and second CMOS transistors in second transistor region **202B**. In such embodiments, first transistor region **202A** includes an n-type transistor region **202A-1** configured for n-type transistors and a p-type transistor region **202A-2** configured for p-type transistors, and second transistor region **202B** includes a p-type transistor region **202B-1** configured for p-type transistors and an n-type transistor region **202B-2** configured for N-type transistors. In such embodiments, dielectric fins **270B** separate and isolate metal gates **370A** of the first CMOS transistors from metal gates **370B** of the second CMOS transistors, along with isolating metal gates **370A**, **370B** of the first, second CMOS transistors from other devices. In furtherance of such embodiments, dielectric fins **270A** separate metal gates and/or source/drain features of the n-type transistors from metal gates and/or source/drain features of the p-type transistors within first transistor region **202A** and second transistor region **202B**. For example, first portions **270A-1** of dielectric fins **270A** separate portions of metal gates **370A** belonging to n-type transistors in n-type transistor region **202A-1** from portions of metal gates **370A** belonging to p-type transistors in p-type transistor region **202A-2** and portions of metal gates **370B** belonging to p-type transistors in p-type transistor region **202B-1** from portions of metal gates **370B** belonging to n-type transistors in n-type transistor region **202B-2**, while second portions **270A-2** of dielectric fins **270A** separate epitaxial source/drain features belonging to n-type transistors in n-type transistor region **202A-1** from epitaxial source/drain features belonging to p-type transistors in p-type transistor region **202A-2** and epitaxial source/drain features belonging to p-type transistors in p-type transistor region **202B-1** epitaxial source/drain features belonging to n-type transistors in n-type transistor region **202B-2**. As described above, the disclosed self-aligned metal gate cut techniques described herein do not have to account for lithography process variations, allowing for smaller spacings

between active regions of transistors, and thus smaller cell heights in the depicted embodiment, further increasing packing density of transistors and IC pattern density.

[0065] From the foregoing description, it can be seen that multigate devices described in the present disclosure offer advantages over conventional multigate devices. It is understood, however, that other embodiments may offer additional advantages, and not all advantages are necessarily disclosed herein, and that no particular advantage is required for all embodiments. The present disclosure provides for many different embodiments. An exemplary device includes a first multigate device and a second multigate device. The first multigate device has a first channel layer disposed between first source/drain features and a first metal gate that surrounds the first channel layer. The second multigate device has a second channel layer disposed between second source/drain features and a second metal gate that surrounds the second channel layer. The device further includes a dielectric gate isolation fin that is disposed between and separating the first metal gate and the second metal gate. In some embodiments, the dielectric gate isolation fin includes a first dielectric layer having a first dielectric constant and a second dielectric layer having a second dielectric constant disposed over the first dielectric layer. The second dielectric constant is greater than the first dielectric constant. The first metal gate is disposed between and physically contacts the first channel layer and the dielectric gate isolation fin. The second metal gate is disposed between and physically contacts the second channel layer and the dielectric gate isolation fin. In some embodiments, the device further includes a gate contact to the first metal gate and the second metal gate. The gate contact is disposed over the top surface of the dielectric gate isolation fin. In some embodiments, the first dielectric constant is less than about 7 and the second dielectric constant is greater than about 7.

[0066] In some embodiments, the device further includes gate spacers disposed along first sidewalls of the first metal gate and second sidewalls of the second metal gate. In such embodiments, the first multigate device includes first inner spacers disposed under the gate spacers between the first channel layer and the dielectric gate isolation fin and first dielectric liners disposed under the gate spacers, where each of the first dielectric liners is disposed between and physically contacts the first channel layer and a respective one of the first inner spacers. In such embodiments, the second multigate device includes second inner spacers disposed under the gate spacers between the second channel layer and the dielectric gate isolation fin and second dielectric liners disposed under the gate spacers, where each of the second dielectric liners is disposed between and physically contacts the second channel layer and a respective one of the second inner spacers. In some embodiments, the dielectric gate isolation fin is further disposed between the first inner spacers and the second inner spacers, where the first inner spacers and the second inner spacers physically contact the dielectric gate isolation fin. In some embodiments, the first multigate device includes third inner spacers disposed under the gate spacers between the first metal gate and the first source/drain features. The third inner spacers are further disposed under a portion of the first channel layer that is disposed under the gate spacers. Each of the first dielectric liners is further disposed between and physically contacts a respective one of the third inner spacers and the respective one of the first inner spacers. In some embodiments, the second multigate device includes fourth inner spacers disposed under the gate spacers between the second metal gate and the second source/drain features. The fourth inner spacers are further disposed under a portion of the second channel layer that is disposed under the gate spacers. Each of the second dielectric liners is further disposed between and physically contacts a respective one of the fourth inner spacers and the respective one of the second inner spacers.

[0067] In some embodiments, the first inner spacers and the second inner spacers have a first thickness, the third inner spacers and the fourth inner spacers have a second thickness, and the second thickness is substantially the same as the first thickness. In some embodiments, the first inner spacers and the second inner spacers have a first thickness, the third inner spacers and the fourth inner spacers have a second thickness, and the second thickness is greater than the first

thickness. In some embodiments, the dielectric gate isolation fin further includes a third dielectric layer disposed over the first dielectric layer. The first dielectric layer is disposed between the third dielectric layer and the first metal gate, the first dielectric layer is disposed between the third dielectric layer and the second metal gate, and the second dielectric layer physically contacts the first dielectric layer and the third dielectric layer. In such embodiments, the first metal gate physically contacts the second dielectric layer and the first dielectric layer of the dielectric gate isolation fin and the second metal gate physically contacts the second dielectric layer and the first dielectric layer of the dielectric gate isolation fin.

[0068] Another exemplary device includes an isolation feature disposed over a substrate and a dielectric gate isolation fin disposed over the isolation feature. The isolation feature is disposed between a first fin portion and a second fin portion extending from the substrate. The dielectric gate isolation fin includes a dielectric feature having an oxide layer disposed over a low-k dielectric layer and a high-k dielectric layer disposed over the dielectric feature. The device further includes a first multigate device having a first channel layer disposed over the first fin portion, a first metal gate that wraps the first channel layer, and first source/drain features. The first metal gate is disposed between the first channel layer and the first fin portion. The device further includes a second multigate device having a second channel layer disposed over the second fin portion, a second metal gate that wraps the second channel layer, and second source/drain features. The second metal gate is disposed between the second channel layer and the second fin portion. The dielectric gate isolation fin separates the first metal gate of the first multigate device from the second metal gate of the second multigate device. In some embodiments, the low-k dielectric layer includes a silicon-comprising dielectric material and the high-k dielectric layer includes a metal-and-oxygen comprising dielectric material. In some embodiments, a top surface of the dielectric gate isolation fin is higher than a top surface of the first metal gate and a top surface of the second metal gate relative to the top surface of the substrate. In some embodiments, a first width of the dielectric gate isolation fin is less than a second width of the isolation feature.

[0069] In some embodiments, the first metal gate includes a first gate dielectric and a first gate electrode that wraps the first channel layer, where the first gate dielectric is disposed between the first gate electrode and the first channel layer, and the second metal gate includes a second gate dielectric and a second gate electrode that wraps the second channel layer, where the second gate dielectric is disposed between the second gate electrode and the second channel layer. In such embodiments, the first metal gate and the second metal gate can share a third gate dielectric that extends from the first metal gate to the second metal gate without interruption. The third gate dielectric is disposed between the first gate electrode and the first fin portion, the first gate electrode and the dielectric gate isolation fin, the second gate electrode and the second fin portion, and the second gate electrode and the dielectric gate isolation fin. In some embodiments, the third gate dielectric wraps a portion of the high-k dielectric layer of the dielectric gate isolation fin. In some embodiments, the dielectric gate isolation fin has a first portion disposed between and separating the first metal gate from the second metal gate and a second portion disposed between and separating the first source/drain features from the second source/drain features. A top surface of the first portion of the dielectric gate isolation fin relative to a top surface of the substrate is higher than a top surface of the second portion of the dielectric gate isolation fin relative to the top surface of the substrate.

[0070] An exemplary method includes forming a first multigate device having a first channel layer, a first metal gate, and first source/drain features, wherein the first channel layer is disposed between the first source/drain features and the first metal gate surrounds the first channel layer. The method further includes forming a second multigate device having a second channel layer, a second metal gate, and second source/drain features, wherein the second channel layer is disposed between the second source/drain features and the second metal gate surrounds the second channel layer. The method further includes forming a dielectric gate isolation fin between and separating the first

metal gate and the second metal gate. The dielectric gate isolation fin includes a first dielectric layer having a first dielectric constant and a second dielectric layer having a second dielectric constant disposed over the first dielectric layer. The second dielectric constant is greater than the first dielectric constant. The first metal gate is disposed between and physically contacts the first channel layer and the dielectric gate isolation fin, and the second metal gate is disposed between and physically contacts the second channel layer and the dielectric gate isolation fin. In some embodiments, the method further includes forming an isolation feature before forming the dielectric gate isolation fin. The dielectric gate isolation fin is disposed over the isolation feature. In some embodiments, the method further includes forming an interlevel dielectric layer over the first multigate device, the second multigate device, and the dielectric gate isolation fin. In some embodiments, the method further includes performing a gate cut process to provide the dielectric gate isolation fin separating the first metal gate from the second metal gate without performing a lithography process.

[0071] Another exemplary device includes a first multigate device and a second multigate device. The first multigate device has a first channel layer disposed between first source/drain features and a first metal gate that surrounds the first channel layer. The second multigate device has a second channel layer disposed between second source/drain features and a second metal gate that surrounds the second channel layer. The device further includes a dielectric gate isolation fin disposed between and separating the first metal gate and the second metal gate. The dielectric gate isolation fin includes a low-k dielectric layer disposed along a first lower portion of first sidewalls of the first metal gate and a second lower portion of second sidewalls of the second metal gate. The dielectric gate isolation fin further includes a high-k dielectric layer disposed over the low-k dielectric layer. The high-k dielectric layer is disposed along a first upper portion of the first sidewalls of the first metal gate and a second upper portion of the second sidewalls of the second metal gate. In some embodiments, the device further includes an isolation feature disposed between and separating the first multigate device and the second multigate device. The dielectric gate isolation fin is disposed over the isolation feature. In some embodiments, the isolation feature includes an oxide liner, a silicon liner disposed over the oxide liner, and an oxide layer disposed over the silicon liner. In some embodiments, a first portion of the dielectric gate isolation fin is disposed between and separates the first metal gate and the second metal gate and a second portion of the dielectric gate isolation fin is disposed between and separates the first source/drain features and the second source/drain features. In some embodiments, a top surface of the first portion of the dielectric gate isolation fin relative to a top surface of a substrate is higher than a top surface of the second portion of the dielectric gate isolation fin relative to the top surface of the substrate. In some embodiments, the low-k dielectric layer has a first dielectric constant, the high-k dielectric layer has a second dielectric constant, the first dielectric constant is greater than 7, and the second dielectric constant is less than 7. In some embodiments, the low-k dielectric layer includes a first dielectric layer disposed over a second dielectric layer. The first dielectric layer is disposed between the first lower portion of the first sidewalls of the first metal gate and the second dielectric layer. The first dielectric layer is disposed between the second lower portion of the second sidewalls of the second metal gate and the second dielectric layer. In some embodiments, a top surface of the dielectric gate isolation fin relative to a top surface of a substrate is higher than top surfaces of the first metal gate and the second metal gate relative to the top surface of the substrate.

[0072] In some embodiments, the first metal gate surrounds a first portion of the first channel layer and the second metal gate surrounds a first portion of the second channel layer. In such embodiments, the first multigate device can further include a second portion of the first channel layer, first inner spacers disposed between the first source/drain features and the first metal gate, and second inner spacers disposed along third sidewalls of the second portion of the first channel layer and fourth sidewalls of the first inner spacers. In such embodiments, the second multigate device can further include a second portion of the second channel layer, third inner spacers

disposed between the second source/drain features and the second metal gate, and fourth inner spacers disposed along fifth sidewalls of the second portion of the second channel layer and sixth sidewalls of the third inner spacers. In such embodiments, the device can further include gate spacers are disposed over the second portion of the first channel layer, the second portion of the second channel layer, the second inner spacers, and the fourth inner spacers. In such embodiments, the device can further include a first oxide layer is disposed between the second inner spacers and the third sidewalls of the second portion of the first channel layer and between the second inner spacers and the fourth sidewalls of the first inner spacers. In such embodiments, the device can further include a second oxide layer is disposed between the fourth inner spacers and the fifth sidewalls of the second portion of the second channel layer and between the fourth inner spacers and the sixth sidewalls of the third inner spacers. In some embodiments, a first thickness of the first inner spacers is less than or equal to a second thickness of the second inner spacers, and a third thickness of the third inner spacers is less than or equal to a fourth thickness of the fourth inner spacers. In some embodiments, the low-k dielectric layer of the dielectric gate isolation fin is further disposed between the second inner spacers and the fourth inner spacers and the gate spacers wrap a portion of the high-k dielectric layer of the dielectric gate isolation fin. In some embodiments, the device further includes a substrate having a first fin portion and a second fin portion. In such embodiments, the first inner spacers are disposed between the first fin portion and the second portion of the first channel layer, the third inner spacers are disposed between the second fin portion and the second portion of the second channel layer, the first metal gate is disposed between the first fin portion and the first portion of the first channel layer, and the second metal gate is disposed between the second fin portion and the second fin portion of the second channel layer. In some embodiments, the device further includes a gate contact to the first metal gate and the second metal gate, wherein the gate contact is disposed between the gate spacers. In some embodiments, the gate contact wraps a portion of the high-k dielectric layer of the dielectric gate isolation fin.

[0073] Another exemplary method includes forming a first multigate device having a first channel layer, a first metal gate, and first source/drain features and forming a second multigate device having a second channel layer, a second metal gate, and second source/drain features. The first channel layer is disposed between the first source/drain features and the first metal gate surrounds the first channel layer. The second channel layer is disposed between the second source/drain features and the second metal gate surrounds the second channel layer. The method further includes forming a dielectric gate isolation fin between and separating the first metal gate and the second metal gate. The dielectric gate isolation fin includes a low-k dielectric layer disposed along a first lower portion of first sidewalls of the first metal gate and a second lower portion of second sidewalls of the second metal gate. The dielectric gate isolation fin further includes a high-k dielectric layer disposed over the low-k dielectric layer. The high-k dielectric layer is disposed along a first upper portion of the first sidewalls of the first metal gate and a second upper portion of the second sidewalls of the second metal gate.

[0074] Yet another exemplary method includes forming a first fin structure and a second fin structure over a substrate. The first fin structure is disposed between a first trench and a second trench, and the second fin structure is disposed between the second trench and a third trench. The first fin structure and the second fin structure each include a first semiconductor layer disposed over a second semiconductor layer, where the second semiconductor layer is different than the first semiconductor layer. The method further includes forming a first oxide layer over the first fin structure and the second fin structure. The first oxide layer lines the first trench, the second trench, and the third trench. The first oxide layer partially fills the first trench, the second trench, and the third trench. The method further includes forming a silicon layer over the first fin structure and the second fin structure. The silicon layer is disposed over the first oxide layer. The silicon layer lines the first trench, the second trench, and the third trench. The silicon layer partially fills the first

trench, the second trench, and the third trench.

[0075] The method further includes forming a first isolation feature that fills a lower portion of the first trench, a second isolation feature that fills a lower portion of the second trench, and a third isolation feature that fills a lower portion of the third trench. The second isolation feature is disposed between a lower portion of the first fin structure and a lower portion of the second fin structure. Each of the first isolation feature, the second isolation feature, and the third isolation feature include a second oxide layer, a first portion of the silicon layer that lines the lower portions respectively of the first trench, the second trench, and the third trench, and a first portion of the first oxide layer that lines the lower portions respectively of the first trench, the second trench, and the third trench. The method further includes forming a silicon germanium layer over an upper portion of the first fin structure and an upper portion of the second fin structure. The silicon germanium layer is formed from a second portion of the silicon layer that lines an upper portion of the first trench, an upper portion of the second trench, and an upper portion of the third trench. The silicon germanium layer lines first sidewalls of and partially fills the upper portions of the first trench, the second trench, and the third trench.

[0076] The method further includes forming a first dielectric fin over the first isolation feature, a dielectric gate isolation fin over the second isolation feature, and a second dielectric fin over the third isolation feature. The first dielectric fin fills a remainder of the upper portion of the first trench, the dielectric gate isolation fin fills a remainder of the upper portion of the second trench, and the second dielectric fin fills a remainder of the upper portion of the third trench. Each of the first dielectric fin, the dielectric gate isolation fin, and the second dielectric fin include a third oxide layer disposed over a low-k dielectric layer and a high-k dielectric layer disposed over the third oxide layer. The method further includes, after removing the silicon germanium layer from tops surfaces of the first fin structure and the second fin structure and removing a mask layer of the first fin structure and the second fin structure, forming a dummy gate structure over a first channel region of the first fin structure and a second channel region of the second fin structure. The dummy gate structure includes a dummy gate and gate spacers. The dummy gate wraps a first portion of the high-k dielectric layer of the first dielectric fin, a first portion of the high-k dielectric layer of the dielectric gate isolation fin, and a first portion of the high-k dielectric layer of the second dielectric fin. The first channel region of the first fin structure is disposed between first source/drain regions of the first fin structure and the second channel region of the second fin structure is disposed between second source/drain regions of the second fin structure. The method further includes etching the first source/drain regions of the first fin structure to form first source/drain recesses and the second source/drain regions of the second fin structure to form second source/drain recesses. The etching exposes an upper, first portion of the first channel region of the first fin structure under the gate spacers, an upper, first portion of the second channel region of the second fin structure under the gate spacers, the silicon germanium layer and the first oxide layer disposed along sidewalls of the upper, first portion of the first channel region of the first fin structure, and the silicon germanium layer and the first oxide layer disposed along sidewalls of the upper, first portion of the second channel region of the second fin structure. The etching process further recesses the high-k dielectric layer of a second portion of the first dielectric fin that is not covered by the dummy gate structure, the high-k dielectric layer of a second portion of the dielectric gate isolation fin that is not covered by the dummy gate structure, and the high-k dielectric layer of a second portion of the second dielectric fin that is not covered by the dummy gate structure.

[0077] The method further includes forming first inner spacer openings under the gate spacers by selectively removing the silicon germanium layer from the sidewalls of the upper, first portion of the first channel region of the first fin structure and the sidewalls of the upper, and first portion of the second channel region of the second fin structure. The method further includes forming second inner spacer openings under the gate spacers by selectively removing the second semiconductor layer from the upper, first portion of the first channel region of the first fin structure and the upper,

first portion of the second channel region of the second fin structure. The method further includes forming first inner spacers in the first inner spacer openings under the gate spacers and second inner spacers in the second inner spacer openings under the gate spacers. The second inner spacers are disposed between substrate and the first semiconductor layer of the upper, first portion of the first channel region of the first fin structure and between the substrate and the upper, first portion of the second channel region of the second fin structure. The first inner spacers are disposed between the sidewalls of the second inner spacers and the first dielectric fin, sidewalls of the second inner spacers and the dielectric gate isolation fin, and sidewalls of the second inner spacers and the second dielectric fin. The first inner spacers are disposed between the sidewalls of the first semiconductor layer of the upper, first portion of the first channel region of the first fin structure and the first dielectric fin, the dielectric gate isolation fin, and second dielectric fin. The first inner spacers are disposed between the sidewalls of the first semiconductor layer of the upper, first portion of the second channel region of the second fin and the first dielectric fin, the dielectric gate isolation fin, and second dielectric fin. The method further includes, after forming the first inner spacers and the second inner spacers, forming first source/drain features in the first source/drain recesses of the first fin structure and second source/drain features in the second source/drain recesses of the second fin structure. The method further includes forming an interlevel dielectric (ILD) layer over the first source/drain features, the second source/drain features and the second portions of the first dielectric fin, the dielectric gate isolation fin, and the second dielectric fin that are not covered by the dummy gate structure.

[0078] The method further includes partially removing the dummy gate to form a gate opening that exposes the high-k dielectric layer of the first portion of the first dielectric fin, the high-k dielectric layer of the first portion of the dielectric gate isolation fin and the high-k dielectric layer of the first portion of the second dielectric fin. The method further includes masking the high-k dielectric layer of the first portion of the dielectric gate isolation fin and removing the high-k dielectric layer from the first portion of the first dielectric fin and the high-k dielectric layer from the first portion of the second dielectric fin. The method further includes, after removing a remainder of the dummy gate for the gate opening to expose an upper, second portion of the first channel region of the first fin structure and an upper, second portion of the second channel region of the second fin structure, selectively removing the silicon layer from sidewalls of the upper, second portion of the first channel region of the first fin structure and sidewalls of the upper, second portion of the second channel region of the second fin structure. The method further includes selectively removing the first oxide layer from the sidewalls of the upper, second portion of the first channel region of the first fin structure and the sidewalls of the upper, second portion of the second channel region of the second fin structure. The method further includes selectively removing the second semiconductor layer from the upper, second portion of the first channel region of the first fin structure and the upper, second portion of the second channel region of the second fin structure, such that the first semiconductor layer of the upper, second portion of the first channel region of the first fin structure is suspended to provide a first channel layer and the first semiconductor layer of the upper, second portion of the second channel region of the second fin structure is suspended to provide a second channel layer. The method further includes forming a first metal gate and a second metal gate that partially fill the gate opening. The first metal gate wraps the first channel layer and the second metal gate wraps the second channel layer. The first metal gate is disposed between the first channel layer and the dielectric gate isolation fin and the second metal gate is disposed between the second channel layer and the dielectric gate isolation fin.

[0079] The method further includes forming a gate contact in a remainder of the gate opening. The gate contact is disposed over the first metal gate and the second metal gate. The method further includes forming first source/drain contacts that extend through the ILD layer to the first source/drain features and second source/drain contacts that extend through the ILD layer to the second source/drain features. In some embodiments, forming the first metal gate and the second

metal gate that partially fill the gate opening includes depositing a gate dielectric layer over the first channel layer and the second channel layer that partially fills the gate opening includes depositing a gate electrode layer over the gate dielectric layer. The gate electrode layer fills a remainder of the gate opening and the gate electrode layer extends over a top surface of the high-k dielectric layer of the first portion of the dielectric gate isolation fin. In such embodiments, forming the first metal gate and the second metal gate that partially fill the gate opening further includes recessing the gate electrode layer to expose the top surface of the high-k dielectric layer of the first portion of the dielectric gate isolation fin, thereby forming a first gate electrode that wraps the first channel layer and a second gate electrode that wraps the second channel layer. The first gate electrode is separated from the second gate electrode by the first portion of the dielectric gate isolation fin.

[0080] In some embodiments, forming the first dielectric fin over the first isolation feature, the dielectric gate isolation fin over the second isolation feature, and the second dielectric fin over the third isolation feature includes depositing a low-k dielectric material over the silicon germanium layer, the first isolation feature, the second isolation feature, and the third isolation feature. The low-k dielectric material lines and partially fills the upper portion of the first trench, the upper portion of the second trench, and the upper portion of the third trench. In such embodiments, forming the first dielectric fin over the first isolation feature, the dielectric gate isolation fin over the second isolation feature, and the second dielectric fin over the third isolation feature can further include depositing an oxide material over the low-k dielectric material. The oxide material fills a remainder of the upper portion of the first trench, the upper portion of the second trench, and the upper portion of the third trench. In such embodiments, forming the first dielectric fin over the first isolation feature, the dielectric gate isolation fin over the second isolation feature, and the second dielectric fin over the third isolation feature can further include performing a first planarization process that removes the oxide material and the low-k dielectric material from over top surfaces of the first fin structure and the second fin structure, thereby exposing the silicon germanium layer disposed over the top surfaces of the first fin structure and the second fin structure and forming the low-k dielectric layer and the third oxide layer of the first dielectric fin, the dielectric gate isolation fin, and the third dielectric fin. In such embodiments, forming the first dielectric fin over the first isolation feature, the dielectric gate isolation fin over the second isolation feature, and the second dielectric fin over the third isolation feature can further include etching back the low-k dielectric layer and the third oxide layer of the first dielectric fin, the dielectric gate isolation fin, and the third dielectric fin, thereby forming a fourth trench, a fifth trench, and a sixth trench. The fourth trench has sidewalls defined by the silicon germanium layer and a bottom defined by the low-k dielectric layer and the third oxide layer of the first dielectric fin, the fifth trench has sidewalls defined by the silicon germanium layer and a bottom defined by the low-k dielectric layer and the third oxide layer of the dielectric gate isolation fin, and the sixth trench has sidewalls defined by the silicon germanium layer and a bottom defined by the low-k dielectric layer and the third oxide layer of the second dielectric fin. The first fin structure is disposed between the fourth trench and the fifth trench and the second fin structure is disposed between the fifth trench and the sixth trench. In such embodiments, forming the first dielectric fin over the first isolation feature, the dielectric gate isolation fin over the second isolation feature, and the second dielectric fin over the third isolation feature can further include depositing a high-k dielectric material over the first fin structure, the second fin structure, the low-k dielectric layer, and the third oxide layer. The high-k dielectric material fills the fourth trench, the fifth trench, and the sixth trench. In such embodiments, forming the first dielectric fin over the first isolation feature, the dielectric gate isolation fin over the second isolation feature, and the second dielectric fin over the third isolation feature can further include performing a second planarization process that removes the high-k dielectric material and the silicon germanium layer from over top surfaces of the first fin structure and the second fin structure, thereby exposing the mask layer of the first fin structure and the second fin structure and forming the high-k dielectric layer of the first dielectric fin, the dielectric

gate isolation fin, and the third dielectric fin.

[0081] The foregoing outlines features of several embodiments so that those skilled in the art may better understand the aspects of the present disclosure. Those skilled in the art should appreciate that they may readily use the present disclosure as a basis for designing or modifying other processes and structures for carrying out the same purposes and/or achieving the same advantages of the embodiments introduced herein. Those skilled in the art should also realize that such equivalent constructions do not depart from the spirit and scope of the present disclosure, and that they may make various changes, substitutions, and alterations herein without departing from the spirit and scope of the present disclosure.

Claims

1. A device structure comprising: a first semiconductor extension from a substrate; a second semiconductor extension from the substrate; a first isolation structure between the first semiconductor extension and the second semiconductor extension, wherein the first isolation structure includes a first oxide layer and a first dielectric liner, wherein the first oxide layer is wrapped by the first dielectric liner; a second isolation structure over the first isolation structure, wherein the second isolation structure includes a second oxide layer, a second dielectric liner, and a dielectric layer, wherein the second oxide layer is wrapped by the second dielectric liner, the dielectric layer is over a top surface formed by the second oxide layer and the second dielectric liner, the second dielectric liner has a first dielectric constant, the dielectric layer has a second dielectric constant, and the second dielectric constant is greater than the first dielectric constant; and wherein the second isolation structure extends lengthwise along an active region lengthwise direction, a first portion of the second isolation structure is between a first gate stack and a second gate stack along an active region widthwise direction, a second portion of the second isolation structure is between and abuts a first dielectric spacer and a second dielectric spacer along the active region widthwise direction, and a third portion of the second isolation structure is between and abuts a first epitaxial source/drain and a second epitaxial source/drain along the active region widthwise direction.
2. The device structure of claim 1, wherein a first width of the first isolation structure is greater than a second width of the second isolation structure.
3. The device structure of claim 1, wherein the first dielectric constant is less than about 7 and the second dielectric constant is greater than about 7.
4. The device structure of claim 1, wherein the first dielectric liner is between the first dielectric spacer and a first semiconductor layer, the second dielectric liner is between the second dielectric spacer and a second semiconductor layer, the first gate stack wraps the first semiconductor layer, and the second gate stack wraps the second semiconductor layer.
5. The device structure of claim 1, wherein the first isolation structure further includes a semiconductor liner, wherein the semiconductor liner is disposed between the first oxide layer and the first dielectric liner.
6. The device structure of claim 1, further comprising: a first semiconductor layer and a second semiconductor layer, wherein the first semiconductor layer is disposed over the first semiconductor extension and the second semiconductor layer is disposed over the second semiconductor extension; wherein the first gate stack is disposed around the first semiconductor layer and the second gate stack is disposed around the second semiconductor layer; and wherein the first dielectric liner is disposed between the first semiconductor layer and the first dielectric spacer and the first dielectric liner is disposed between the second semiconductor layer and the second dielectric spacer.
7. The device structure of claim 6, further comprising: a third dielectric spacer and a fourth dielectric spacer, wherein the third dielectric spacer is disposed between the first semiconductor

extension and the first semiconductor layer, the fourth dielectric spacer is disposed between the second semiconductor extension and the second semiconductor layer, the third dielectric spacer abuts the first semiconductor layer, and the fourth dielectric spacer abuts the second semiconductor layer; and wherein the first dielectric liner is disposed between the third dielectric spacer and the first dielectric spacer and the first dielectric liner is disposed between the fourth dielectric spacer and the second dielectric spacer.

8. The device structure of claim 7, wherein: each of the first dielectric spacer and the second dielectric spacer has a height; each of the third dielectric spacer and the fourth dielectric spacer has a thickness; and the height is greater than the thickness.

9. The device structure of claim 1, wherein: each of the first dielectric spacer and the second dielectric spacer has a first height; and a portion of the second isolation structure that includes the second oxide layer wrapped by the second dielectric liner has a second height the same as the first height.

10. A device structure comprising: an isolation feature disposed over a substrate, wherein the isolation feature is disposed between a first fin portion and a second fin portion, wherein the first fin portion extends from the substrate and the second fin portion extends from the substrate; a dielectric gate isolation fin disposed over the isolation feature, wherein the dielectric gate isolation fin includes a dielectric feature having an oxide layer disposed over a low-k dielectric layer and a high-k dielectric layer disposed over the dielectric feature; a gate dielectric layer disposed over a first semiconductor layer, a second semiconductor layer, the dielectric gate isolation fin, and the isolation feature, wherein the first semiconductor layer is disposed over the first fin portion, the second semiconductor layer is disposed over the second fin portion, and the gate dielectric layer wraps the first semiconductor layer, the second semiconductor layer, and the dielectric gate isolation fin; and a first gate electrode layer and a second gate electrode layer disposed over the gate dielectric layer, wherein the first gate electrode layer wraps the first semiconductor layer, the second gate electrode layer wraps the second semiconductor layer, and the dielectric gate isolation fin is disposed between the first gate electrode layer and the second gate electrode layer, and further wherein each of the first gate electrode layer and the second gate electrode layer is recessed a distance below a top surface of the dielectric gate isolation fin.

11. The device structure of claim 10, wherein the low-k dielectric layer includes a silicon-comprising dielectric material, and the high-k dielectric layer includes a metal-and-oxygen comprising dielectric material.

12. The device structure of claim 10, wherein the oxide layer is a first oxide layer and the isolation feature includes: a dielectric liner; a semiconductor liner disposed over the dielectric liner; and a second oxide layer disposed over the semiconductor liner.

13. The device structure of claim 10, wherein the isolation feature is a first isolation feature, the dielectric gate isolation fin is a first dielectric gate isolation fin, the dielectric feature is a first dielectric feature, the oxide layer is a first oxide layer, the low-k dielectric layer is a first low-k dielectric layer, and the device structure further includes: a second isolation feature disposed over the substrate, wherein the second isolation feature is disposed between the first fin portion and a third fin portion, wherein the third fin portion extends from the substrate; a second dielectric gate isolation fin disposed over the second isolation feature, wherein the second dielectric gate isolation fin includes a second dielectric feature having a second oxide layer disposed over a second low-k dielectric layer; wherein the gate dielectric layer is disposed over a third semiconductor layer, the second dielectric gate isolation fin, and the second isolation feature, wherein the third semiconductor layer is disposed over the third fin portion and the gate dielectric layer wraps the third semiconductor layer and the second dielectric gate isolation fin; and wherein the first gate electrode layer wraps the third semiconductor layer and the first gate electrode layer wraps the second dielectric gate isolation fin.

14. The device structure of claim 13, wherein the distance is a first distance, the second dielectric

gate isolation fin is recessed a second distance below the top surface of the first dielectric gate isolation fin, and the second distance is greater than the first distance.

15. The device structure of claim 10, wherein a first spacing is between the dielectric gate isolation fin and the first semiconductor layer, a second spacing is between the dielectric gate isolation fin and the second semiconductor layer, and each of the first spacing and the second spacing is about 4.0 nm to about 14.5 nm.

16. The device structure of claim 10, wherein a top surface of the dielectric feature of the dielectric gate isolation fin is below a top surface of the first gate electrode layer and a top surface of the second gate electrode layer.

17. The device structure of claim 10, wherein a first width of the dielectric gate isolation fin is less than a second width of the isolation feature.

18. A method comprising: forming an isolation structure between a first active region and a second active region, wherein each of the first active region and the second active region extend lengthwise along a first direction and widthwise along a second direction different than the first direction; forming a gate isolation structure over the isolation structure, wherein the gate isolation structure extends lengthwise along the first direction, the gate isolation structure has a width along the second direction, the gate isolation structure includes a first portion over a second portion, each of the first portion and the second portion has the width, the first portion is formed of a silicon-and-oxygen comprising layer wrapped by a silicon-comprising dielectric layer, and the second portion is formed of a metal-and-oxygen comprising layer; forming a first semiconductor layer that extends along the first direction between first source/drains and a second semiconductor layer that extends along the first direction between second source/drains, wherein the first semiconductor layer and the first source/drains are over the first active region, the second semiconductor layer and the second source/drains are over the second active region, the gate isolation structure is between the first semiconductor layer and the second semiconductor layer, and the gate isolation structure is between the first source/drains and the second source/drains; and forming a first gate that extends along the second direction over the first semiconductor layer and a second gate that extends along the second direction over the second semiconductor layer, wherein the gate isolation structure is between the first gate and the second gate, a top of the first gate is recessed a first distance below a top of the gate isolation structure, and a top of the second gate is recessed a second distance below the top of the gate isolation structure.

19. The method of claim 18, wherein the forming the first gate that extends along the second direction over the first semiconductor layer and the second gate that extends along the second direction over the second semiconductor layer includes: forming a gate electrode layer over the first semiconductor layer, the second semiconductor layer, the isolation structure, and the gate isolation structure; and etching back the gate electrode layer to a depth below the top of the gate isolation structure, such that the gate isolation structure is between a first remainder of the gate electrode layer over the first semiconductor layer and a second remainder of the gate electrode layer over the second semiconductor layer.

20. The method of claim 19, wherein the depth is less than a height of the first portion of the gate isolation structure, such that the top of the first gate is a third distance above a top of the second portion of the gate isolation structure and the top of the second gate is a fourth distance above the top of the second portion of the gate isolation structure.
