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### Isolation structures of semiconductor devices

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#### Abstract

The present disclosure describes a semiconductor structure and a method for forming the same. The semiconductor structure can include a substrate, a first vertical structure and a second vertical structure formed over the substrate, and an isolation structure between the first and second vertical structures. The isolation structure can include a center region and footing regions formed on opposite sides of the center region. Each of the footing regions can be tapered towards the center region from a first end of the each footing region to a second end of the each footing region.

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## Background/Summary

CROSS-REFERENCE TO RELATED APPLICATION (1) This application is a divisional of U.S. Non-Provisional patent application Ser. No. 17/666,241, filed on Feb. 7, 2022, titled “Isolation Structures of Semiconductor Devices,” which is a continuation of U.S. Non-Provisional patent application Ser. No. 16/776,540, filed on Jan. 30, 2020, titled “Isolation Structures of Semiconductor Devices,” the disclosures of which are incorporated by reference herein in their entireties.

### BACKGROUND

(1) Advances in semiconductor technology have increased the demand for semiconductor devices with higher storage capacity, faster processing systems, higher performance, and lower costs. To meet these demands, the semiconductor industry continues to scale down the dimensions of semiconductor devices, such as metal oxide semiconductor field effect transistors (MOSFETs), including planar MOSFETs, fin field effect transistors (finFETs), and nano-sheet field effect transistors (NSFETs). Such scaling down has increased the complexity of semiconductor device manufacturing processes.

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## Description

### BRIEF DESCRIPTION OF THE DRAWINGS

(1) Aspects of this disclosure are best understood from the following detailed description when read with the accompanying figures. It is noted that, in accordance with the common practice in the industry, various features are not drawn to scale. In fact, the dimensions of the various features may be arbitrarily increased or reduced for clarity of discussion.

(2) FIGS. 1A and 1B illustrate isometric views of a semiconductor device, respectively, according to some embodiments.

(3) FIGS. 1C-1F illustrate cross-sectional views of a semiconductor device, according to some embodiments.

(4) FIG. 2 is a flow diagram of a method for fabricating a semiconductor device, according to some embodiments.

(5) FIGS. 3A-3C and 4A-4C illustrate isometric views of a semiconductor device at various stages of its fabrication process, according to some embodiments.

(6) FIGS. 5-16 illustrate cross-sectional views of a semiconductor device at various stages of its fabrication process, according to some embodiments.

(7) FIGS. 17A-17B and 18A-18B illustrate cross-sectional views of a semiconductor device at various stages of its fabrication process, according to some embodiments.

(8) Illustrative embodiments will now be described with reference to the accompanying drawings. In the drawings, like reference numerals generally indicate identical, functionally similar, and/or structurally similar elements.

### DETAILED DESCRIPTION

(9) It is noted that references in the specification to “one embodiment,” “an embodiment,” “an example embodiment,” “exemplary,” etc., indicate that the embodiment described may include a particular feature, structure, or characteristic, but every embodiment may not necessarily include the particular feature, structure, or characteristic. Moreover, such phrases do not necessarily refer to the same embodiment. Further, when a particular feature, structure or characteristic is described in

connection with an embodiment, it would be within the knowledge of one skilled in the art to effect such feature, structure or characteristic in connection with other embodiments whether or not explicitly described.

(10) It is to be understood that the phraseology or terminology herein is for the purpose of description and not of limitation, such that the terminology or phraseology of the present specification is to be interpreted by those skilled in relevant art(s) in light of the teachings herein.

(11) Spatially relative terms, such as “beneath,” “below,” “lower,” “above,” “upper,” and the like may be used herein for ease of description to describe one element or feature's relationship to another element(s) or feature(s) as illustrated in the figures. The spatially relative terms are intended to encompass different orientations of the device in use or operation in addition to the orientation depicted in the figures. The apparatus may be otherwise oriented (rotated 90 degrees or at other orientations) and the spatially relative descriptors used herein may likewise be interpreted accordingly.

(12) Fins associated with fin field effect transistors (finFETs) or gate-all-around (GAA) FETs may be patterned by any suitable method. For example, the fins may be patterned using one or more photolithography processes, including double-patterning or multi-patterning processes. Generally, double-patterning or multi-patterning processes combine photolithography and self-aligned processes, allowing patterns to be created that have, for example, pitches smaller than what is otherwise obtainable using a single, direct photolithography process. For example, in some embodiments, a sacrificial layer is formed over a substrate and patterned using a photolithography process. Spacers are formed alongside the patterned sacrificial layer using a self-aligned process. The sacrificial layer is then removed, and the remaining spacers may then be used to pattern the fins.

(13) The term “nominal” as used herein refers to a desired, or target, value of a characteristic or parameter for a component or a process operation, set during the design phase of a product or a process, together with a range of values above and/or below the desired value. The range of values is typically due to slight variations in manufacturing processes or tolerances.

(14) In some embodiments, the terms “about” and “substantially” can indicate a value of a given quantity that varies within 5% of a target value (e.g.,  $\pm 1\%$ ,  $\pm 2\%$ ,  $\pm 3\%$ ,  $\pm 4\%$ , and  $\pm 5\%$  of the target value).

(15) As used herein, the term “vertical,” means nominally perpendicular to the surface of a substrate.

(16) As used herein, the term “insulating layer”, refers to a layer that functions as an electrical insulator (e.g., a dielectric layer).

(17) As used herein, the term “selectivity” refers to the ratio of the etch rates of two materials under a same etching condition.

(18) As used herein, the term “etching selectivity of a first layer to the second layer of N or greater” refers to an etching rate associated the first layer is at least N times greater than another etching rate associated with the second layer under a same etching condition.

(19) As used herein, the term “high-k” refers to a high dielectric constant. In the field of semiconductor device structures and manufacturing processes, high-k refers to a dielectric constant that is greater than the dielectric constant of SiO<sub>2</sub> (e.g., greater than 3.9).

(20) As used herein, the term “p-type” defines a structure, layer, and/or region as being doped with p-type dopants, such as boron.

(21) As used herein, the term “n-type” defines a structure, layer, and/or region as being doped with n-type dopants, such as phosphorus.

(22) As used herein, the term “insulating layer”, as used herein, refers to a layer that functions as an electrical insulator (e.g., a dielectric layer).

(23) Technology advances in the semiconductor industry drive the pursuit of integrated circuits (ICs) having higher device density, higher performance, and lower cost. In the course of the IC

evolution, various three-dimensional (3D) field-effect transistors (FETs), such as fin-type field effect transistor (FinFET) and gate-all-around (GAA) FETs, have been adopted to achieve ICs with higher device densities. Additionally, a cut poly gate scheme has been proposed to further increase IC device density by selectively removing gate structure to separate metal gate lines between transistors within the IC. For example, the cut poly gate scheme can be performed by selectively exposing a portion of poly gate structures using a lithography process and removing the exposed portion of the poly gate structures using an etching process. However, as transistor size shrinks, the size associated with the respective poly gate structure also shrinks. As a result, the lithography process can fail to completely expose the selected poly gate structure in the cut poly gate scheme, thus reducing a yield of the cut poly gate scheme and causing IC failures.

(24) The present disclosure is directed to a fabrication method and an isolation structure that provides a cut metal gate (CMG) scheme to isolate gate metal line isolation between transistors within an IC. The isolation structure can be formed between two adjacent fin structures on a substrate. A top surface of the isolation structure can be larger than a bottom surface of the isolation structure. For example, an upper portion of the isolation structure can include footing structures formed above a lower portion of the isolation structure. As a result, the footing structures can transition the dimension of the isolation structure from the wider bottom surface to the narrower top surface. In some embodiments, the upper and the lower portions of the isolation structure can be respectively made of first and second insulating materials. In some embodiments, an etching selectivity of the first insulating material to the second insulating material can be greater than 5, such as between about 5 and about 10, for an etching process. A benefit of the present disclosure, among others, is to utilize the footing structures to effectively separate the gate metal line connection between fin structures, thus avoiding transistor failures within the IC.

(25) A semiconductor device **100** having multiple FETs **102**, is described with reference to FIGS. **1A-1F**, according to some embodiments. In some embodiments, each FET **102** can be a finFET or a GAA FET. FIGS. **1A** and **1B** illustrates isometric views of various embodiments of semiconductor device **100**, according to some embodiments. FIG. **1C** illustrates a cross-sectional view along gate structure (e.g., line C-C of FIG. **1A** and/or line C-C of FIG. **1B**) of semiconductor device **100**, according to some embodiments. FIGS. **1D-1F** illustrate cross-sectional views along FET **102**'s channel (e.g., line D-D of FIG. **1A** and/or line D-D of FIG. **1B**), according to some embodiments. Even though two FETs **102** are shown residing in each fin structures **108** (e.g., fin structures **108.sub.1-108.sub.3**) in FIGS. **1A** and **1B**, semiconductor device **100** can have any number of fin structures **108**, each accommodating any number of FETs **102**. Further, the scale and shapes of various labeled elements in isometric and cross-sectional views of semiconductor device **100** are shown for illustration purposes and not intended to be limiting.

(26) Each FET **102** can include a fin structure **108** extending along an x-axis, and a gate structure **112** traversing through fin structure **108** along an y-axis. Although FIG. **1A** shows one fin structure for each FET **102**, any number of fin structures **108** can be included in semiconductor device **100** for each FET **102**. Each FET **102** can be formed on a substrate **106**. Substrate **106** can be a semiconductor material such as, but not limited to, silicon. In some embodiments, substrate **106** can include a crystalline silicon substrate (e.g., wafer). In some embodiments, substrate **106** can include (i) an elementary semiconductor, such as silicon (Si) or germanium (Ge); (ii) a compound semiconductor including silicon carbide (SiC), gallium arsenide (GaAs), gallium phosphide (GaP), indium phosphide (InP), indium arsenide (InAs), and/or indium antimonide (InSb); (iii) an alloy semiconductor including silicon germanium carbide (SiGeC), silicon germanium (SiGe), gallium arsenic phosphide (GaAsP), gallium indium phosphide (InGaP), gallium indium arsenide (InGaAs), gallium indium arsenic phosphide (InGaAsP), aluminum indium arsenide (InAlAs), and/or aluminum gallium arsenide (AlGaAs); or (iv) a combination thereof. Further, substrate **106** can be doped depending on design requirements (e.g., p-type substrate or n-type substrate). In some embodiments, substrate **106** can be doped with p-type dopants (e.g., boron (B), indium (In),

aluminum (Al), or gallium (Ga)) or n-type dopants (e.g., phosphorus (P) or arsenic (As)).

(27) Referring to FIGS. 1A and 1C, each fin structure **108** (e.g., fin structures **108.sub.1-108.sub.3**) can include a fin base portion **108A** and a stacked fin portion **108B** disposed on fin base portion **108A**. Fin base portion **108A** can include a material similar to substrate **106**, such as a material having a lattice constant substantially close to (e.g., lattice mismatch within 5%) that of substrate **106**. In some embodiments, fin base portion **108A** can include a material identical to substrate **106**. For example, fin base portion **108A** can be formed from a photolithographic patterning and an etching of substrate **106**. Stacked fin portion **108B** can include a semiconductor layer **122** functioned as FET **102**'s channel layer **122**, and a source/drain (S/D) region **110** horizontally (e.g., in the x-direction) in contact with channel layer **122**. In some embodiments, stacked fin portion **108B** can include multiple channel layers **122**, each made of identical or different materials from each other. In some embodiments, stacked fin portion **108B** can include multiple channel layers **122**, each having a thickness **122t** and a gap **122s** separated from each other. Each of thickness **122t** and gap **122s** can range from about 3 nm to about 20 nm, and can be equal to or different from each other.

(28) Fin base portion **108A** and stacked fin portion **108B** can have respective vertical dimensions **H.sub.1** and **H.sub.2** (e.g., heights) along a z-axis, each ranging from about 40 nm to about 60 nm. Vertical dimensions **H.sub.1** and **H.sub.2** can be equal to or different from each other. A sum of **H.sub.1** and **H.sub.2**, total height **H.sub.T** of fin structure **108**, can range from about 80 nm to about 120 nm. In some embodiments, fin structure **108** can have a horizontal dimension **L.sub.1** (e.g., length **L.sub.1** shown in FIG. 1C) along an x-axis ranging from about 100 nm to about 1  $\mu$ m. Horizontal dimension **L.sub.1** of fin structure **108** can be at least 100 nm to prevent the relaxation of strain in fin structure **108**, and consequently, prevent the relaxation of strain in channel layers **122** formed under gate structure **112**. Other dimensions and materials for fin structure **108** are within the scope and spirit of this disclosure.

(29) S/D region **110** can be grown over fin base portion **108A** that are not underlying gate structures **112**. Each of channel layers **122** of FET **102** can be interposed between a pair of S/D regions **110**. S/D region **110** can include an epitaxially-grown semiconductor material. In some embodiments, the epitaxially grown semiconductor material can be the same material as the material of substrate **106**. In some embodiments, the epitaxially-grown semiconductor material can include a material similar to the material of substrate **106**. For example, the epitaxially-grown semiconductor material can have a lattice constant substantially close to (e.g., lattice mismatch within 5%) that of the material of substrate **106**. In some embodiments, the epitaxially-grown semiconductor material can include: (i) a semiconductor material, such as Ge or Si; (ii) a compound semiconductor material, such as GaAs and/or AlGaAs; or (iii) a semiconductor alloy, such as SiGe and/or GaAsP. S/D region **110** can be doped with p-type dopants or doped with n-type dopants. The p-type dopants can include B, In, Al, or Ga. The n-type dopants can include P or As. In some embodiments, a S/D region **110** of a fin structure **108** (e.g., fin structure **108.sub.1**) on semiconductor device **100** can be doped as n-type, while another S/D region **110** of another fin structure **108** (e.g., fin structure **108.sub.2**) on semiconductor device **100** can be doped as p-type. In some embodiments, S/D region **110** can have multiple sub-regions (not shown) that may include SiGe and may differ from each other based on, for example, doping concentration, epitaxial growth process conditions, and/or relative concentration of Ge with respect to Si. For example, the atomic percent Ge in the sub-region closest to stacked fin portion **108B** can be smaller than the atomic percent Ge in the sub-region farthest from stacked fin portion **108B**.

(30) Channel layer **122** can include semiconductor materials similar to substrate **106**.

(31) For example, channel layer **122** can include a semiconductor material having lattice constant substantially close to (e.g., lattice mismatch within 5%) that of substrate **106**. In some embodiments, channel layer **122** can include Si or SiGe. In some embodiments, channel layer **122** can include SiGe with a Ge concentration from about 25 atomic percent to about 50 atomic percent

with any remaining atomic percent being Si or can include Si without any substantial amount of Ge. In some embodiments, channel layer **122** and substrate **106** can include semiconductor materials with oxidation rates and/or etch selectivity different from each other. Channel layer **122** can be undoped, doped with p-type dopants or doped with n-type dopants. The p-type dopant can include B, In, Al, or Ga. The n-type dopant can include P or As. In some embodiments, a channel layer **122** of FET **102** on a fin structure **108** (e.g., fin structure **108.sub.1**) can be doped as n-type, while another channel layer **122** of another FET **102** on another fin structure **108** (e.g., fin structure **108.sub.2**) can be doped as p-type.

(32) Gate structure **112** can be multi-layered structures that wraps around portions of one or more fin structures **108**. For example, gate structure **112** can wrap FET **102**'s channel layers **122** (e.g., semiconductor layer **122**) to modulate a conductivity of FET **102**'s channel layer **122**. In some embodiments, gate structure **112** can be referred to as gate-all-around (GAA) structures, where FET **102** can be referred to as a GAA FET **102**. Gate structure **112** can have a horizontal dimension GL (e.g., gate length; shown in FIG. 1A) along an x-axis ranging from about 3 nm to about 1000 nm.

(33) Gate structure **112** can include an oxide layer **112A**, a gate dielectric layer **112B** disposed on oxide layer **112A**, a gate electrode **112C** disposed on dielectric layer **112B**, and gate spacers **114** disposed on sidewalls of gate electrode **112C**. Oxide layer **112A** and gate dielectric layer **112B** can be wrapped around each of channel layers **122**, hence electrically isolating channel layers **122** from each other and from gate electrode **112C**. Oxide layer **112A** and gate dielectric layer **112B** can be disposed between gate electrode **112C** and S/D regions **110** to prevent electrical shorting in between.

(34) Oxide layer **112A** can be an interfacial dielectric layer sandwiched between each channel layer **122** and gate dielectric layer **112B**. In some embodiments, oxide layer **112A** can include a semiconductor oxide material (e.g., silicon oxide or silicon germanium oxide) and can have a thickness ranging from about 1 nm to about 10 nm.

(35) Gate dielectric layer **112B** can include silicon oxide and can be formed by chemical vapor deposition (CVD), atomic layer deposition (ALD), physical vapor deposition (PVD), e-beam evaporation, or other suitable processes. In some embodiments, gate dielectric layer **112B** can include (i) a layer of silicon oxide, silicon nitride, and/or silicon oxynitride, (ii) a high-k dielectric material, such as hafnium oxide (HfO.sub.2), titanium oxide (TiO.sub.2), hafnium zirconium oxide (HfZrO), tantalum oxide (Ta.sub.2O.sub.3), hafnium silicate (HfSiO.sub.4), zirconium oxide (ZrO.sub.2), zirconium silicate (ZrSiO.sub.2), (iii) a high-k dielectric material having oxides of lithium (Li), beryllium (Be), magnesium (Mg), calcium (Ca), strontium (Sr), scandium (Sc), yttrium (Y), zirconium (Zr), aluminum (Al), lanthanum (La), cerium (Ce), praseodymium (Pr), neodymium (Nd), samarium (Sm), europium (Eu), gadolinium (Gd), terbium (Tb), dysprosium (Dy), holmium (Ho), erbium (Er), thulium (Tm), ytterbium (Yb), or lutetium (Lu), or (iv) a combination thereof. High-k dielectric layers can be formed by ALD and/or other suitable methods. In some embodiments, gate dielectric layer **112B** can include a single layer or a stack of insulating material layers. Gate dielectric layer **112B** can have a thickness ranging from about 1 nm to about 5 nm. Other materials and formation methods for gate dielectric layers **112B** are within the scope and spirit of this disclosure.

(36) Gate electrode **112C** can be configured as gate terminal of FET **102**. Gate electrode **112C** can include metal stacks wrapping about each of channel layers **122**. Depending on the spaces between adjacent channel layers **122** and the thicknesses of the layers of gate structures **112**, each channel layers **122** can be wrapped around by one or more layers of gate electrodes **112C** filling the spaces between adjacent channel layers **122**. In some embodiments, gate electrode **112C** can include a gate barrier layer (not shown in FIGS. 1A-1F), a gate work function layer (not shown in FIGS. 1A-1F), and a gate metal fill layer (not shown in FIGS. 1A-1F). The gate barrier layer can serve as a nucleation layer for subsequent formation of a gate work function layer. The gate barrier layer can further prevent substantial diffusion of metals (e.g., aluminum) from the gate work function layer

to underlying layers (e.g., gate dielectric layers **112B** or oxide layers **112A**). The gate barrier layer can include titanium (Ti), tantalum (Ta), titanium nitride (TiN), tantalum nitride (TaN), or other suitable diffusion barrier materials. The gate work function layer can include a single metal layer or a stack of metal layers. The stack of metal layers can include metals having work function values equal to or different from each other. In some embodiments, the gate work function layer can include aluminum (Al), copper (Cu), tungsten (W), titanium (Ti), tantalum (Ta), titanium nitride (TiN), tantalum nitride (TaN), nickel silicide (NiSi), cobalt silicide (CoSi), silver (Ag), tantalum carbide (TaC), tantalum silicon nitride (TaSiN), tantalum carbon nitride (TaCN), titanium aluminum (TiAl), titanium aluminum nitride (TiAlN), tungsten nitride (WN), metal alloys, and/or combinations thereof. In some embodiments, the gate work function layer can include Al-doped metal, such as Al-doped Ti, Al-doped TiN, Al-doped Ta, or Al-doped TaN. Gate metal fill layer can include a single metal layer or a stack of metal layers. The stack of metal layers can include metals different from each other. In some embodiments, the gate metal fill layer can include a suitable conductive material, such as Ti, silver (Ag), Al, titanium aluminum nitride (TiAlN), tantalum carbide (TaC), tantalum carbo-nitride (TaCN), tantalum silicon nitride (TaSiN), manganese (Mn), Zr, titanium nitride (TiN), tantalum nitride (TaN), ruthenium (Ru), molybdenum (Mo), tungsten nitride (WN), copper (Cu), tungsten (W), cobalt (Co), nickel (Ni), titanium carbide (TiC), titanium aluminum carbide (TiAlC), tantalum aluminum carbide (TaAlC), metal alloys, and/or combinations thereof. Other materials for the gate barrier layer, the gate work function layer, and the gate metal fill layer are within the scope and spirit of this disclosure.

(37) Gate spacer **114** can be in physical contact with oxide layers **112A** and gate dielectric layers **112B**, according to some embodiments. Gate spacer **114** can have a low-k material with a dielectric constant less than about 3.9. For example, gate spacer **114** can include insulating material, such as silicon oxide, silicon nitride, a low-k material, or a combination thereof. In some embodiments, gate spacer **114** can have a thickness ranging from about 2 nm to about 10 nm. Other materials and thicknesses for gate spacer **114** are within the scope and spirit of this disclosure.

(38) Referring to FIGS. **1A** and **1C**, each FET **102** can further include multiple inner spacers **142**, multiple etch stop layers (ESL) **116**, and multiple interlayer dielectric (ILD) layers **118**. Inner spacer **142** can be disposed between gate structure **112** and S/D region **110**. For example, inner spacer **142** can be in contact with gate dielectric layers **112B** and/or oxide layers **112A**, according to some embodiments. In some embodiments, inner spacer **142** can be disposed between each vertically (in the z-direction) adjacent channel layers **122**. Inner spacer **142** can have a low-k material with a dielectric constant less than about 3.9. For example, inner spacer **142** can include insulating material, such as silicon oxide, silicon nitride, a low-k material, or a combination thereof. In some embodiments, inner spacer **142** can have a thickness ranging from about 2 nm to about 10 nm. Other materials and thicknesses for inner spacers **142** are within the scope and spirit of this disclosure.

(39) ESL **116** can be configured to protect gate structure **112** and/or S/D region **110**. This protection can be provided, for example, during formation of ILD layer **118** and/or S/D contact structures (not shown). ESL **116** can be disposed on sidewalls of gate spacers **114** and/or surfaces of S/D region **110**. In some embodiments, ESL **116** can include, for example, silicon nitride, silicon oxide, silicon oxynitride, silicon carbide, silicon carbo-nitride, boron nitride, silicon boron nitride, silicon carbon boron nitride, or a combination thereof. In some embodiments, ESL **116** can have a thickness ranging from about 3 nm to about 30 nm. Other materials and thicknesses for ESL **116** are within the scope and spirit of this disclosure.

(40) ILD layer **118** can be disposed on ESL **116** and can include a dielectric material deposited using a deposition method suitable for flowable dielectric materials (e.g., flowable silicon oxide, flowable silicon nitride, flowable silicon oxynitride, flowable silicon carbide, or flowable silicon oxycarbide). For example, flowable silicon oxide can be deposited using flowable CVD (FCVD). In some embodiments, the dielectric material can be silicon oxide. In some embodiments, ILD



layer **118** can have a thickness from about 50 nm to about 200 nm. Other materials, thicknesses, and formation methods for ILD layer **118** are within the scope and spirit of this disclosure. (41) Referring to FIGS. **1A** and **1C**, semiconductor device **100** can further include shallow trench isolation (STI) regions **138**. STI regions **138** can be configured to provide electrical isolation between horizontally (e.g., in the y-direction) adjacent fin structures **108**. For example, STI regions **138** can electrically isolate fin structure **108.sub.1** from fin structure **108.sub.2**. As such, STI regions **138** can be configured to provide electrical isolation between FETs **102** residing on different fin structures **108**. Also, STI regions **138** can be configured to provide electrical isolation between FETs **102** and neighboring active and passive elements (not shown) integrated with or deposited on substrate **106**. In some embodiments, STI regions **138** can include multiple layers, such as a nitride layer, an oxide layer disposed on the nitride layer, and an insulating layer disposed on the nitride layer. In some embodiments, the insulating layer can include silicon oxide, silicon nitride, silicon oxynitride, fluorine-doped silicate glass (FSG), a low-k dielectric material, and/or other suitable insulating materials. In some embodiments, STI regions **138** can have a vertical dimension **138.sub.H** (e.g., height) along a z-axis ranging from about nm to about 60 nm. In some embodiments, vertical dimension **138.sub.H** can be half of the total height **H.sub.T** of fin structures **108**.

(42) Referring to FIG. **1A**, semiconductor device **100** can further include multiple isolation structures **104** (e.g., isolation structures **104.sub.1-104.sub.3**), each extending through gate structure **112** along the x-axis and being disposed over STI region **138**. Each isolation structure **104** can be disposed between two horizontally (e.g., in the y-direction) adjacent fin structures **108**. For example, isolation structures **104.sub.1** can be disposed between fin structure **108.sub.1** and fin structure **108.sub.2**. Similarly, isolation structures **104.sub.2** can be disposed between fin structure **108.sub.2** and fin structure **108.sub.3**. In some embodiments, ESL **116** and ILD layer **118** can both be disposed over portions of isolation structure **104** outside gate structure **112**. Further, ESL **116** and ILD layer **118** can both be disposed between an isolation layer **104** and fin structures **108** adjacent to the isolation layer **104**. In some embodiments, a portion of isolation structure **104**'s sidewalls can be covered by ESL **116**, while another portion of isolation structure **104**'s sidewalls can be buried under STI region **138**.

(43) Each isolation structure **104** can have a top width **W104.sub.H** (e.g., widths **W104.sub.H1-W104.sub.H3**) and a bottom width **W104.sub.L** (e.g., widths **W104.sub.L1-W104.sub.L3**). Top width **W104.sub.H** can be associated with a critical dimension of the CMG scheme provided by isolation structure **104**, where the critical dimension of the CMG scheme can be associated with pitch sizes of FETs **102** of semiconductor device **100**. Bottom width **W104.sub.L** can be associated with a separation **S108** (e.g., separations **S108.sub.1-S108.sub.3**) between fin structures **108** adjacent to isolation structure **104**. For example, the larger the **S108**, the larger the **W104.sub.L** can be. In some embodiments, fin structures **108.sub.1** and **108.sub.2** can be relatively far from each other and fin structures **108.sub.2** and **108.sub.3** can be relatively close to each other (e.g., separation **S108.sub.1**>separation **S108.sub.2**), such that isolation structure **104.sub.3** can have wider bottom width than isolation structure **104.sub.2** (e.g., bottom width **W104.sub.L1**>bottom width **W104.sub.L2**). In some embodiments, each separation **S108** can range from about 5 nm to about 500 nm. In some embodiments, each bottom width **W104.sub.L** can range from about 5 nm to about 500 nm. Top width **W104.sub.H** can be substantially equal to or less than bottom width **W104.sub.L**. In some embodiments, top width **W104.sub.H** can be between about 10 nm and about 100 nm.

(44) Each isolation structure **104** can include one or more layers, each layer including an insulating material, such as silicon oxide, silicon nitride, a high-k dielectric, or a low-k dielectric to electrically isolate fin structures **108** placed at opposite sides of isolation structure **104**. In some embodiments, one or more isolation structures **104** can be further configured to electrically isolate gate structures **112** traversed through by isolation structure **104**. For example, as shown in FIG. **1A**,

isolation structure **104.sub.1**'s top surface can be positioned above gate structure **112**'s top surface. Therefore, isolation structure **104.sub.1** can electrically isolate gate structure **112** traversed by isolation structure **104.sub.1**. As such, a segment of gate structure **112** associated with FETs **102** on fin structure **108.sub.1** will be electrically insulated from another segment of gate structure **112** associated with FETs **102** on fin structure **108.sub.2**. In some embodiments, semiconductor device **100** can include a first (e.g., isolation structure **104.sub.1**) and a second (e.g., isolation structure **104.sub.2**) isolation structures **104** extending through gate structure **112**, where the first isolation structure **104**'s top (e.g., isolation structure **104.sub.1**'s top) can be positioned above gate structure **112** to electrically isolate segments of gate structure **112** traversed by the first isolation structure **104** (e.g., isolation structure **104.sub.1**), while the second isolation structure **104** (e.g., isolation structure **104.sub.2**) can be buried by gate structure **112**, thus another segments of gate structure **112** that traverse through the second isolation structure **104** (e.g., isolation structure **104.sub.2**) can remain electrically connected to each other.

(45) Referring to FIGS. **1B**, **1D**, and **1E**, each isolation structure **104** on semiconductor device **100** can include a lower region **104.sub.L** with a top surface **111** (e.g., top surfaces **111.sub.1-111.sub.3**), a bottom surface **115** (e.g., bottom surfaces **115.sub.1-115.sub.3**), and sidewalls **135** (e.g., sidewalls **135.sub.1-135.sub.3**) between top surface **111** and bottom surface **115**. Each lower region **104.sub.L** can include one or more layers, each layer including an insulating material. For example, as shown in FIG. **1E**, lower region **104.sub.L** can include a bulk region **154** and a liner **152** surrounding bulk region **154**. Bulk region **154** and liner **152** can include different insulating materials. In some embodiments, liner **152** can include an insulating material having greater dielectric constant than another insulating material included in bulk region **154**. For example, bulk region **154** can include silicon oxide or silicon nitride, and liner **152** can include an insulating material containing carbon. Each lower region **104.sub.L** can be buried under gate structure **112** traversed by lower region **104.sub.L**. For example, top surface **111** can be below a top surface **109** of gate structure **112**. In some embodiments, top surface **111** can be substantially coplanar with channel **122**'s top surface **121** (shown at FIG. **1D**). Each lower region **104.sub.L** can be partially buried in STI region **138**. For example, bottom surface **115** that in contact with STI region **138** can be blow STI region **138**'s top surface **117**. In some embodiments, STI region **138**'s top surface **117** can be above bottom surface **115** and below top surface **111**. Lower region **104.sub.L** can have a height **H.sub.3** (e.g., a separation between top surface **111** and bottom surface **115**). In some embodiments, height **H.sub.3** can be shorter than fin portion **108B**'s height **H.sub.2** (shown in FIG. **1A**). In some embodiments, height **H.sub.3** can be between about 20 nm and about 100 nm. In some embodiments, lower region **104.sub.L**'s bottom surface **115** can have a width substantially equal to bottom width **W104.sub.L**. In some embodiments, bottom width **W104.sub.L** can be substantially equal to a separation between sidewalls **135**.

(46) In some embodiments, one or more isolation structures **104** on semiconductor device **100** can further include an upper region **104.sub.H** disposed over lower region **104.sub.L**. Upper region **104.sub.H** can have a top surface **113** (e.g., top surfaces **113.sub.1** and **113.sub.3**) and sidewalls **133** (e.g., sidewalls **133.sub.1** and **133.sub.3**) below top surface **113**. Top surface **113** can be above a top surface **109** of gate structures **112** traversed by upper region **104.sub.H**. Therefore, each upper region **104.sub.H** can provide the CMG scheme electrically insulating gate structures **112** traversed through by upper region **104.sub.H**. In some embodiments, top surface **113** can be isolation structure **104**'s top surface. In some embodiments, upper region **104.sub.H**'s top surface **113** can have a width substantially equal to top width **W104.sub.H**. In some embodiments, top width **W104.sub.H** can be substantially equal to a separation between sidewalls **133**. Upper portion **104.sub.H** can have a height **H.sub.4** (e.g., a separation between top surface **113** and lower region **104.sub.L**'s bottom surface **115**) between about 5 nm and about 20 nm. In some embodiments, top surface **113** can be above top surface **109** by **H.sub.5** ranging from about 10 nm to 30 nm. Upper region **104.sub.H** and lower region **104.sub.L** can each include insulating materials having different

etching selectivity from each other for an etching process. For example, upper region **104.sub.H** can include silicon nitride and lower region **104.sub.L** can include silicon oxide, where silicon oxide and silicon nitride can have different etching selectivity from each other for a dry etching process. In some embodiments, upper region **104.sub.H** and lower region **104.sub.L** can respectively include a first insulating material and a second insulating material, where a dry etching process can have an etching selectivity of the second insulating material to the first insulating material of about 5 or greater. In some embodiments, upper region **104.sub.H** can include multiple layers, each layer including an insulating material. At least one of the multiple layers can include an insulating material having different etching selectivity as lower region **104.sub.L**. For example, as shown in FIG. **1E**, upper region **104.sub.H** can include a layer **162** and a layer **164** disposed over layer **162**. At least one of layers **162** and **164** can include an insulating material having different etching selectivity as lower region **104.sub.L** for a dry etching process. In some embodiments, layer **162** can be in contact with lower region **104.sub.L** and can include an insulating material associated with an etching rate of about 5 times or greater than the insulating material of lower region **104.sub.L** for a dry etching process.

(47) Referring to FIGS. **1A** and **1B**, in some embodiments, one or more isolation structures **104** on semiconductor device **100** can further include footing regions **158** that form slanting sidewalls for isolation structure **104**. For example, as shown in FIG. **1A**, isolation structure **104.sub.1** can include footing regions **158** disposed at opposite sides of isolation structure **104.sub.1** to form slanting sidewalls for isolation structure **104.sub.1**. In some embodiments, footing regions **158** can be placed along isolation structure **104**. For example, as shown in FIG. **1A**, footing region **158** can be extended horizontally (e.g., along the x-direction) and traversed through gate structures **112**. In some embodiments, footing regions **158** can be selectively disposed over portions of isolation structure **104** that intersect with gate structures **112**. For example, as shown in FIG. **1B**, footing regions **158** can be selectively placed at portions of isolation structure **104.sub.1** traversed by each gate structure **112**, where each footing region **158** can be buried by each gate structure **112** that traverses isolation structure **104.sub.1**. The one or more isolation structures **104** that include footing region **158** can have narrower top width  $W_{104.sub.H}$  than its bottom width  $W_{104.sub.L}$ . For example, footing region **158** of isolation structure **104.sub.3** can transition isolation structure **104.sub.1** from a wider bottom width  $W_{104.sub.L1}$  to a narrower top width  $W_{104.sub.H1}$ . The benefit of narrower top width  $W_{104.sub.H1}$  is to allow isolation structure **104.sub.1** to provide a compact CMG scheme for FETs **102** to meet scaling requirements (e.g., Moore's law). Further, the wider bottom width  $W_{104.sub.L1}$  can allow isolation structure **104.sub.1** to provide a robust CMG scheme for FETs **102** to ensure a reliable electrical isolation for metal gate structures traversed by isolation structure **104.sub.1**. In some embodiments, for each isolation structures **104** (e.g., isolation structures **104.sub.2** or **104.sub.3**) that exclude footing regions **158**, its top width  $W_{104.sub.H}$  can be substantially identical to bottom width  $W_{104.sub.L}$ . For example, isolation structures **104.sub.2** and **104.sub.3** can each exclude footing region **158**. Therefore,  $W_{104.sub.L2}$  and  $W_{104.sub.L3}$  can be substantially identical to  $W_{104.sub.L2}$  and  $W_{104.sub.L3}$ , respectively.

(48) Referring to FIG. **1D**, in some embodiments, semiconductor device **100** can include a first group of isolation structures **104**, a second group of isolation structures **104**, and a third group of isolation structures **104**. The first group of isolation structures **104** (e.g., isolation structure **104.sub.1**) can each include lower region **104.sub.L** and upper region **104.sub.H** having footing regions **158**. The first group of isolation structures **104** can each include a top surface (e.g., top surface **113.sub.3**) above gate structure **112**'s top surface **121**. The second group of isolation structures **104** (e.g., isolation structure **104.sub.2**) can each include lower region **104.sub.L** in contact with gate structure **112**. As such, the second group of isolation structures **104** can each be buried under gate structure **112** and can have a top surface (e.g., top surface **113.sub.2**) below gate structure **112**'s top surface **121**. Further, the second group of isolation structures **104** can each have a top width (e.g., top width  $W_{104.sub.H2}$ ) substantially identical to its bottom width (e.g., bottom

width **W104.sub.L2**). The third group of isolation structures **104** (e.g., isolation structure **104.sub.3**) can include lower region **104.sub.L** and upper region **104.sub.H** connecting to lower region **104.sub.L** via substantially vertical sidewalls. As such, the third group of isolation structures **104** can each have a top width (e.g., top width **W104.sub.H3**) substantially identical to its bottom width (e.g., bottom width **W104.sub.L3**). Further, the third group of isolation structures **104** can each include a top surface (e.g., top surface **113.sub.3**) above gate structure **112**'s top surface **121**.

(49) Each of isolation structures **104** (e.g., isolation structure **104.sub.3**) that includes footing regions **158** can further include a center region **156** sandwiched by footing regions **158**. For example, center region **156** can be a middle portion of isolation structure **104** between isolation structure **104**'s opposite sides (e.g., sidewalls **133** and/or sidewalls **135**). Footing regions **158** (e.g., a footing region **154** and a footing region **158.sub.R**) can be placed on opposite sides of center region **156**. Each footing region **158** can be tapered towards center region **156** from a first end **131** of each footing region **158** to a second end **129** of each footing region **158**. As shown in FIG. 1D, isolation structure **104.sub.3**'s bottom (e.g., bottom surface **115.sub.3**) can be relatively close to first end **131** than second end **129**, while isolation structure **104.sub.3**'s top (e.g., top surface **113.sub.1**) can be relatively close to second end **129** than first end **131**. In some embodiments, a vertical (e.g., in the z-direction) displacement **107** between first end **131** and second end **129** can be formed and can be between about 1 nm and about 10 nm, because of the mean free path associated with the dry etching plasma. Further, a separation between first ends **131** of footing regions **158** (e.g., a footing region **154** and a footing region **158.sub.R**) can be greater than another separation between second ends **129** of footing regions **158** (e.g., a footing region **154** and a footing region **158.sub.R**). In some embodiments, a horizontal (e.g., in the y-direction) displacement **105** between first end **131** and second end **129** can be formed and can be between about 1 nm and about 5 nm, because in view of the dry etching capability. As such, each footing region **158** can be tapered towards center region **156** with an acute angle **103**. In some embodiments, acute angle **103** can be from about 1 degree to about 45 degrees.

(50) In some embodiments, isolation structure **104** (e.g., isolation structure **104.sub.3**) can include lower region **104** and upper region **104.sub.H**, where upper region **104.sub.H** can include center region **156** and footing regions **158**. As shown in FIG. 1D, upper region **104.sub.H** can include isolation structure **104.sub.3**'s top surface **113.sub.1**, where upper region **104.sub.H**'s sidewalls **133** can represent center region **156**'s sidewall and can be above footing regions **158**. Also, footing regions **158** can be disposed over lower region **104**, thus being above lower region **104.sub.L**'s sidewalls **135**. In some embodiments, first end **131** can be substantially coplanar with lower region **104.sub.L**'s top surface **111**. In some embodiments, first end **131** can be substantially coplanar with fin structures **108**'s top surface **121**. Each footing region **158** can therefore be disposed between sidewalls **135** and sidewalls **133**. Further, each footing region **158** can be tapered from sidewalls **135** towards sidewall **133**, where sidewalls **133** and sidewalls **135** can be respectively adjacent to isolation structure **104**'s top (e.g., top surface **113.sub.1**) and bottom (e.g., bottom surface **115.sub.1**). In some embodiments, sidewalls **133** and/or sidewalls **135** can be substantially perpendicular to substrate **106**. In some embodiments, first end **131** can be horizontally (e.g., in the y-direction) displaced from lower region **104.sub.L**'s sidewalls **135**. For example, first end **131** can be away from sidewalls **135** with a separation **125** between about 1 nm and about 5 nm. In some embodiments, first end **131** can be substantially horizontally (e.g., in the y-direction) aligned to sidewalls **135**, such that separation **125** can be substantially equal to about zero (this embodiment is not shown in FIG. 1D).

(51) Referring to FIG. 1E, in some embodiments, each footing regions **158** (e.g., a footing region **158.sub.L** and a footing region **158.sub.8**) can include one or more layers that contact lower portion **104.sub.L** and include an insulating material having different etching selectivity as lower region **104.sub.L** for an etching process. For example, each footing region **158** can include layer **162** that can include first end **131**. In some embodiments, each footing region **158**'s second end **129** can be

included in layer **162** (this embodiment is not shown in FIG. **1E**). In some embodiments, each footing region **158** can further include layer **164** that can include second end **129**.

(52) Referring to FIG. **1F**, in some embodiments, lower region **104.sub.L** can include footing regions **158** (e.g., a footing region **158.sub.L** and a footing region **158.sub.R**). For example, each footing region **158** can include bulk region **154** and/or liner **152**. Both first end **131** and second end **129** can be below lower region **104.sub.L**'s top surface **111**. As such, footing region **158** can include an insulating material having different etching selectivity as upper region **104.sub.H** for an etching process. For example, bulk region **154** can include both first end **131** and second end **129**. In some embodiments, liner **152** can include first end **131**, and bulk region **154** can include second end **129**.

(53) In some embodiments, footing region **158** can be included in both upper region **104.sub.H** and lower region **104.sub.L** (this embodiment is not shown in FIGS. **1B-1F**). For example, first end **131** can be included in lower region **104.sub.L**, and second end **129** can be included in upper region **104.sub.H**. As such, lower region **104.sub.L**'s top surface **111** can be above first end **131** and below second end **129**. Further, first end **131** and second end **129** can include insulating material layers (e.g., bulk region **154** and layer **162**, respectively) that can have different etching selectivity to each other for an etching process.

(54) Referring to FIGS. **1A-1F**, in some embodiments, semiconductor device **100** can further include an interconnect structure **140** formed over gate structure **112** and ILD layers **118**. Interconnect structure **140** can be configured to connect underlying gate structure **112** and underlying S/D regions **110** to other elements of the integrated circuit (not shown in FIGS. **1A-1F**). Interconnect structure **140** can include a middle end of line (MEOL) insulating layer **174** and a trench conductor **178** embedded in MEOL insulating layer **174**. In some embodiments, portions of ILD layers **118** and/or portions of ESL **116** can be included in interconnect structure **140**. MEOL insulating layer **174** can be made of any suitable insulating material, such as a low-k dielectric material. Trench conductor **178** can be in contact with gate electrodes **112C** of underlying gate structure **112** and/or underlying S/D regions **110**. Trench conductor **178** can be made of conductive materials, such as W, Al, Cu, and Co. In some embodiments, trench conductor **178** can further include barrier liner (not shown) configured as a diffusion barrier, where the barrier liner can include a single layer or a stack of conductive materials, such as TiN, Ti, Ni, TaN, Ta, or a combination thereof. MEOL insulating layer **174** can have an average vertical dimension (e.g., height in the z-direction) from about 30 nm to about 600 nm. Trench conductor **178** can have an average horizontal dimension (e.g., width in the x-direction or y-direction) from about 15 nm to about 25 nm and can have an average vertical dimension (e.g., height in the z-direction) from about 400 nm to about 600 nm. The barrier liner can have a thickness from about 1 nm to about 2 nm, according to some embodiments. Based on the disclosure herein, other materials and dimensions for MEOL insulating layer **174**, trench conductor **178**, and the barrier liner are within the scope and spirit of this disclosure.

(55) FIG. **2** is a flow diagram of an example method **200** for fabricating semiconductor device **100**, according to some embodiments. For illustrative purposes, the operations illustrated in FIG. **2** will be described with reference to the example fabrication process for fabricating semiconductor device **100** as illustrated in FIGS. **3A-3C**, **4A-4C**, **5-16**, **17A-17B**, and **18A-18B**. FIGS. **3A** and **4A** are isometric views of semiconductor device **100** at various stages of its fabrication, according to some embodiments. FIGS. **3B** and **4B** are cross-sectional views along line C-C of FIGS. **3A** and **4A**, respectively, according to some embodiments. FIGS. **5-12** and **17A-18A** are cross-sectional views along line C-C of structures of FIG. **4A** at various stages of its fabrication to form semiconductor device **100**. FIGS. **3C** and **4C** are cross-sectional views along line D-D of FIGS. **3A** and **4A**, respectively, according to some embodiments. FIGS. **13-16** and **17B-18B** are cross-sectional views along line D-D of structures of FIG. **4A** at various stages of its fabrication to form semiconductor device **100**. Operations can be performed in a different order or not performed depending on specific applications. It should be noted that method **200** may not produce a complete

semiconductor device **100**. Accordingly, it is understood that additional processes can be provided before, during, and after method **200**, and that some other processes may only be briefly described herein. Further, the discussion of elements in FIGS. **1A-1F**, **3A-3C**, **4A-4C**, **5-16**, **17A-17B**, and **18A-18B** with the same annotations applies to each other, unless mentioned otherwise.

(56) In operation **205**, multiple fin structures are formed on a substrate. For example, as shown in FIG. **4A**, fin structures **108** (e.g., fin structures **108.sub.1-108.sub.3**) with fin base portion **108A** and stacked fin portion **108B** can be formed on substrate **106** as described with reference to FIGS. **3A-3C** and **4A-4C**. The formation of fin structures **108** can include the formation of a stacked layer **308** on substrate **106** as shown in FIGS. **3A-3C**. Stacked layer **308B** can include first and second semiconductor layers **320** and **322** stacked in an alternating configuration. Each of first and second semiconductor layers **320** and **322** can include semiconductor materials different from each other. In some embodiments, first and second semiconductor layers **320** and **322** can include semiconductor materials with oxidation rates and/or etch selectivity different from each other. Each of first and second semiconductor layers **320** and **322** can be epitaxially grown on its underlying layer. In some embodiments, each of first and second semiconductor layers **320** and **322** can be epitaxially grown using (i) a CVD process, such as a low pressure CVD (LPCVD), atomic layer CVD (ALCVD), ultrahigh vacuum CVD (UHVCVD), reduced pressure CVD (RPCVD), or any suitable CVD process; (ii) molecular beam epitaxy (MBE) processes; (iii) any suitable epitaxial process; or (iv) a combination thereof.

(57) In some embodiments, first and second semiconductor layers **320** and **322** can include materials similar to (e.g., lattice mismatch within 5%) or different from substrate **106**. In some embodiments, each of first and second semiconductor layers **320** and **322** can include silicon or silicon germanium (SiGe) with Ge concentration from about 25 atomic percent to about 50 atomic percent (e.g., about 30 atomic percent, 35 atomic percent, or about 45 atomic percent) with any remaining atomic percent being Si or can include Si without any substantial amount of Ge.

(58) First and/or second semiconductor layers **320** and **322** can be undoped or can be in-situ doped during their epitaxial growth process using (i) p-type dopants, such as boron, indium, or gallium; and/or (ii) n-type dopants, such as phosphorus or arsenic. For p-type in-situ doping, p-type doping precursors, such as diborane (B.sub.2H.sub.6), boron trifluoride (BF.sub.3), and/or other p-type doping precursors can be used. For n-type in-situ doping, n-type doping precursors, such as phosphine (PH.sub.3), arsine (AsH.sub.3), and/or other n-type doping precursor can be used. First and second semiconductor layers **320** and **322** can have respective vertical thicknesses **320t** and **322t** along a z-axis, each ranging from about 6 nm to about 10 nm. Vertical thicknesses **320t** and **322t** can be substantially equal to or different from each other.

(59) The formation of fin structures **108** can further include etching the structure of FIG. **3A** through patterned hard mask layers **440** and **442** (shown in FIGS. **4A-4C**) to form fin base portion **108A** and stacked fin portion **108B**. Hard mask layers **440** and **442** (shown in FIGS. **4A-4C**) can be formed on stacked layer **308B** of FIG. **3A**. In some embodiments, hard mask layer **440** can be a thin film including silicon oxide formed, for example, using a thermal oxidation process. In some embodiments, hard mask layer **442** can be formed of silicon nitride using, for example, LPCVD process or a plasma enhanced CVD (PECVD) process. The etching of the structure of FIG. **3A** can include a dry etch, a wet etch process, or a combination thereof; each etch process can separate first and second semiconductor layers **320** and **322** to form third semiconductor layer **420** and channel layer **122**. The dry etch process can include using etchants with an oxygen-containing gas, a fluorine-containing gas (e.g., CF.sub.4, SF.sub.6, CH.sub.2F.sub.2, CHF.sub.3, and/or C.sub.2F.sub.6), a chlorine-containing gas (e.g., Cl.sub.2, CHCl.sub.3, CCl.sub.4, and/or BCl.sub.3), a bromine-containing gas (e.g., HBr and/or CHBR.sub.3), an iodine-containing gas, other suitable etching gases and/or plasmas, or combinations thereof. The wet etch process can include etching in diluted hydrofluoric acid (DHF), potassium hydroxide (KOH) solution, ammonia, a solution containing hydrofluoric acid (HF), nitric acid (HNO.sub.3), acetic acid

(CH.sub.3COOH), or combinations thereof.

(60) In some embodiments, fin structures **108** can each have a tapered cross-section along a YZ-plane with a horizontal dimension W.sub.1 (e.g., fin structures **108**'s width near substrate **106**) of fin base portion **108B** along a y-axis being greater than a horizontal dimension W.sub.2 (e.g., fin structures **108**'s width near its top surface **121**) of stacked fin portion **108B** along a y-axis. Horizontal dimension W.sub.1 and W.sub.2 can range from about 6 nm to about 20 nm.

(61) Referring to FIG. 2, in operation **210**, an isolation structure is formed between each fin structure. For example, as shown in FIG. 7, each of isolation structures **704** (e.g., isolation structures **704.sub.1-704.sub.3**) can be formed between adjacent fin structures **108**. The formation of isolation structures **704** can include (i) forming a layer **538** of insulating material (shown at FIG. 5) on the structure of FIG. 4A, (ii) forming lower regions **104.sub.L** over layer **538** of insulating material (shown at FIG. 5), (iii) forming a layer **602** of insulating material over lower regions **104.sub.L** (shown at FIG. 6), and (iv) recessing layer **538** of insulating material to form the structure of FIG. 7.

(62) Referring to FIG. 5, the formation of layer **538** of insulating material can include depositing one or more layers (not shown in FIG. 5) of insulating material on the structure of FIG. 4A. The one or more layers of insulating material can include one or more layers of protective liners (not shown in FIG. 5) and/or a layer of oxide material or nitride material, such as silicon oxide, silicon nitride, silicon oxynitride, fluoride-doped silicate glass (FSG), or a low-k dielectric material. The one or more layers insulating material for forming layer **538** can be deposited using a suitable process for depositing dielectric materials, such as an ALD process or a CVD process. By way of example and not limitation, the one or more layers of insulating material can be deposited using a high-density-plasma (HDP) CVD process that uses silane (SiH.sub.4) and oxygen (O.sub.2) as reacting precursors, a sub-atmospheric CVD (SACVD) process that uses tetraethoxysilane (TEOS) and/or ozone (O.sub.3), a high aspect-ratio process (HARP) that uses TEOS and/or O.sub.3, or a flowable CVD (FCVD) process. In some embodiments, the formation of layer **538** of insulating material can further include a wet anneal process. By way of example and not limitation, the wet anneal process can include annealing the deposited one or more layers of insulating material in steam at a temperature from about 200° C. to about 700° C. for a period of time from about 30 min to about 120 min. As shown in FIG. 5, the resulting layer **538** can be conformally formed with recess structures **503** over substrate **106** and fin structures **108**. In some embodiments, the resulting recess structures **503** can each have a bottom width substantially identical to bottom width W<sub>104.sub.L</sub> of isolation structures **104** (e.g., bottom width W<sub>104.sub.L1-W104.sub.L3</sub> shown at FIGS. 1A and 5). In some embodiments, the resulting layer **538** can have a thickness t.sub.538 from about 1000 nm to about 2000 nm. In some embodiments, thickness t.sub.538 can be conformal on the structure of FIG. 5. For example, a portions of layer **538** forming along fin structure **108**'s sidewalls can have a substantial identical thickness t.sub.538 as another portions of layer **538** formed over substrate **106**. Other materials, formation methods, and dimensions for layer **538** are within the scope and spirit of this disclosure.

(63) The formation of lower regions **104.sub.L** can include (i) depositing one or more layers of dielectric materials over each recess structure **503**, and (ii) etching back the deposited one or more layers of dielectric material. The one or more layers of dielectric material can include a low-k dielectric material and/or a high-k dielectric material, each having different etching selectivity as layer **538**. By way of example and not limitation, the one or more layers of dielectric material can include silicon oxide, silicon nitride, silicon oxynitride, silicon carbide (SiC), silicon carbon nitride (SiCN), silicon oxycarbide (SiOC), silicon oxycarbonitride (SiOCN), aluminum oxide, aluminum nitride, aluminum oxynitride (AlON), zirconium oxide (ZrO), zirconium aluminum oxide (ZrAlO), or hafnium oxide. The one or more layers of dielectric material can be deposited using a suitable deposition process, such as a CVD process, an HDP-CVD process, an SACVD process, an ALD process, a HARP, or an FCVD process.

(64) The etch back of the one or more layers of dielectric material can be performed by a dry etching process, a wet etching process, or a combination thereof. Each of the dry etching process and wet etching process can have an etching selectivity of the one or more layers of dielectric materials for lower regions **104.sub.L** to layer **538** of being from about 5 to about 10. In some embodiments, the dry etch process can include using a plasma dry etch with a gas mixture having octafluorocyclobutane (C.sub.4F.sub.8), argon (Ar), O.sub.2, and helium (He), fluoroform (CHF.sub.3) and He, carbon tetrafluoride (CF.sub.4), difluoromethane (CH.sub.2F.sub.2), chlorine (Cl.sub.2), and O.sub.2, hydrogen bromide (HBr), O.sub.2, and He, or a combination thereof with a pressure ranging from about 1 mTorr to about 5 mTorr. In some embodiments, the wet etch process can include using a diluted hydrofluoric acid (DHF) treatment, an ammonium peroxide mixture (APM), a sulfuric peroxide mixture (SPM), hot deionized water (DI water), or a combination thereof. In some embodiments, the wet etch process can include using ammonia (NH.sub.3) and hydrofluoric acid (HF) as etchants and inert gases, such as Ar, xenon (Xe), He, or a combination thereof. In some embodiments, the flow rate of HF and NH.sub.3 used in the dry etch process can each range from about 10 sccm to about 100 sccm. In some embodiments, the dry etch process can be performed at a pressure ranging from about 5 mTorr to about 100 mTorr and a high temperature ranging from about 50° C. to about 120° C. After the etch back process, the resulting lower region **104.sub.L** can each have height H.sub.3 between its top surface **111** and its bottom surface **115**. In some embodiments, the formation of lower regions **104.sub.L** can further include by a polishing process, such as a chemical mechanical polishing (CMP) process, to planarize top surfaces of the deposited one or more layers of dielectric material prior to the etch back process.

(65) Referring to FIG. 6, the formation of layer **602** can include (i) depositing one or more layers of dielectric materials over the structure of FIG. 5, (ii) polishing the deposited one or more layers of dielectric materials for the formation of layer **602** using, for example, a CMP process, and (iii) removing the patterned hard mask layers **440** and **442**. The one or more layers of dielectric material can include a low-k dielectric material and/or a high-k dielectric material, each having different etching selectivity than lower region **104.sub.L**. In some embodiments, the etching selectivity of the one or more layers of dielectric materials of layer **602** to lower region **104.sub.L** can be equal to or greater than about 5. By way of example and not limitation, the one or more layers of dielectric material for the formation of layer **602** can include silicon oxide, silicon nitride, silicon oxynitride, silicon carbide (SiC), silicon carbon nitride (SiCN), silicon oxycarbide (SiOC), silicon oxycarbonitride (SiOCN), aluminum oxide, aluminum nitride, aluminum oxynitride (AlON), zirconium oxide (ZrO), zirconium aluminum oxide (ZrAlO), or hafnium oxide. The one or more layers of dielectric material for the formation of layer **602** can be deposited using a suitable deposition process, such as a CVD process, an HDP-CVD process, an SACVD process, an ALD process, HARP, or an FCVD process. The removal of patterned hard mask layers **440** and **442** can be performed by a wet etching process or a dry etching process. In some embodiments, each of the wet etching process or the dry etching process for etching hard mask layers **440** and **442** can have different selectivity to fin structures **108**.

(66) Referring to FIG. 7, the recessing of layer **538** of insulating material can include performing an etch back process on the polished layer **538**. The etch back process for recessing layer **538** can include a dry etching process or a wet etching process, each having an etching selectivity of layer **538** to lower regions **104.sub.L** and layer **602** of being from about 5 to about 10. In some embodiments, the dry etch process can include using a plasma dry etch with a gas mixture having C.sub.4F.sub.8, Ar, O.sub.2, NH.sub.3, CHF.sub.3, He, CF.sub.4, CH.sub.2F.sub.2, Cl.sub.2, or a combination thereof with a pressure ranging from about 1 mTorr to about 5 mTorr. In some embodiments, the wet etch process can include using DHF treatment, APM, SPM, DI water, or a combination thereof. In some embodiments, the dry etch process can be performed at a pressure ranging from about 5 mTorr to about 100 mTorr and a high temperature ranging from about 50° C. to about 120° C. The etching back process can therefore form STI regions **138** having top surface



117 above lower region 104.sub.L's bottom surfaces 115 and expose third semiconductor layer 420 and channel layers 122. Further, the etch back process can result in multiple isolation structures 704, where each isolation structure 704 can include layer 602 having exposed top surfaces 113 (e.g., sidewalls 133.sub.1-133.sub.3 shown at FIG. 7) with width  $W_{104.sub.H}$  (e.g., top width  $W_{104.sub.H1}$ - $W_{104.sub.H3}$  shown at FIGS. 1A and 7) and exposed sidewalls 133 with height  $H_{sub.4}$ . The resulting isolation structures 704 can each further include lower region 104.sub.L with partially exposed sidewalls 135 (e.g., sidewalls 135.sub.1-135.sub.3 shown at FIG. 7). In some embodiments, the formation of lower regions 104.sub.1, can further include by a polishing process, such as a chemical mechanical polishing (CMP) process, to planarize top surfaces of the deposited one or more layers of dielectric material prior to the etch back process.

(67) Referring to FIG. 2, in operation 215, multiple sacrificial gate structures and source/drain regions are formed on the multiple fin structures. For example, as shown in FIG. 11, multiple polysilicon structures 812 and S/D regions 110 can be formed on each fin structure 108 as described in reference to FIGS. 8-11. The formation of polysilicon structure 812 and S/D region 110 can include (i) forming one or more polysilicon structures 812 over fin structures 108 (shown in FIG. 8), (ii) forming gate spacers 114 on polysilicon structures 812's sidewalls (shown in FIG. 8), (iii) forming inner spacers 142, each disposed at opposite sides of polysilicon structure 812 and vertically (e.g., in the z-direction) between adjacent channel layers 122 (shown in FIG. 11), (iv) forming S/D regions 110 (shown in FIG. 10), and (v) forming ILD layer 118, and/or ESL 116 over the structure of FIG. 10 (shown in FIG. 11).

(68) Referring to FIG. 8, the formation of polysilicon structures 812 can include blanket depositing a layer of polysilicon material over fin structures 108 and etching the layer of polysilicon material through a patterned hard mask layer 814 formed on the layer of polysilicon material. In some embodiments, the layer of polysilicon material can be undoped, and hard mask layer 814 can include an oxide layer and/or a nitride layer. The oxide layer can be formed using a thermal oxidation process and the nitride layer can be formed by LPCVD or PECVD. Hard mask layer 814 can protect polysilicon structures 812 from subsequent processing steps (e.g., during formation of gate spacers 114, inner spacers 142, S/D regions 110, ILD layer 118, and/or ESL 116).

(69) The blanket deposition of the layer of polysilicon material can include CVD, PVD, ALD, or other suitable deposition processes. The etching of the deposited layer of polysilicon material can include a dry etch, a wet etching, or a combination thereof to form polysilicon structures, each having horizontal (e.g., in the x-direction) dimension  $GL$  and vertical (e.g., in the z-direction) height  $G_{sub.H}$ . In some embodiments, the etching of the deposited layer of polysilicon material to form polysilicon structures 812 can include four etching steps. The first polysilicon etch step can include using a gas mixture having  $HBr$ ,  $O_{sub.2}$ ,  $CHF_{sub.3}$ , and  $Cl_{sub.2}$ . The second polysilicon etch step can include using a gas mixture having  $HBr$ ,  $O_{sub.2}$ ,  $Cl_{sub.2}$ , and nitrogen ( $N_{sub.2}$ ) at a pressure of about 45 mTorr to about 60 mTorr. The third polysilicon etch step can include using a gas mixture having  $HBr$ ,  $O_{sub.2}$ ,  $Cl_{sub.2}$ ,  $N_{sub.2}$ , and  $Ar$  at a pressure of about 45 mTorr to about 60 mTorr. The fourth polysilicon etch step can include using a gas mixture having  $HBr$ ,  $O_{sub.2}$ ,  $Cl_{sub.2}$ , and  $N_{sub.2}$  at a pressure of about 45 mTorr to about 60 mTorr. The first polysilicon etch step can have a higher polysilicon etch rate than the second, third, and/or fourth polysilicon etch steps. The first polysilicon etch step is used to etch unwanted portions of the blanket deposited layer of polysilicon material above fin structures 108. The second, third, and fourth polysilicon etch steps are used to etch unwanted portions of the blanket deposited layer of polysilicon material within spaces 846 with an aspect ratio, such as greater than about 1:15.

(70) In some embodiments, vertical dimensions  $G_{sub.H}$  of polysilicon structures 812 can be from about 100 nm to about 150 nm. Polysilicon structures 812 can have an aspect ratio equal to or greater than about 9, where the aspect ratio is a ratio of dimension  $G_{sub.H}$  to dimension  $G_{sub.L}$ . In some embodiments, horizontal (e.g., in the x-direction) dimensions 848 between adjacent polysilicon structures 812 can be in a range from about 40 nm to about 90 nm. The sum of a value

of dimension **848** and a value of dimension GL is referred to as “one contacted poly pitch (1 CPP).” In some embodiments, horizontal (e.g., in the x-direction) dimension  $L_{sub.1}$  of each fin structure **108** (shown in FIG. 1C) can be at least 3 CPP to prevent the relaxation of strain in fin structures **108**, and consequently, prevent the relaxation of strain in channel layers **122** formed in fin regions **108B** under gate structures **112**.

(71) The formation of gate spacers **114** can include blanket depositing a layer of an insulating material (e.g., an oxide or a nitride material) over substrate **106** by a CVD, a PVD, or an ALD process followed by an etching process (e.g., reactive ion etching or other dry etching process using a chlorine or fluorine based etchant). Spacers **114** can have a horizontal (e.g., in the x-direction) thickness ranging from about 3 nm to about 10 nm, according to some embodiments.

(72) Referring to FIGS. 9 and 10, the formation of inner spacers **142** can include (i) forming recess structures **903** (shown in FIG. 9) at opposite sides of each of third semiconductor layers **420** under polysilicon structures **812**, and (ii) filling each recess structures **903** with one or more layers insulating material (shown in FIG. 10). As shown in FIG. 9, a process of forming recess structures **903** can include removing portions of third semiconductor layers **420** via an etch back process using polysilicon structures **812** and gate spacer **114** as hard masks. The etch back process can be an etching process using a dry etch process, a wet etch process, or a combination thereof, each having an etching selectivity of third semiconductor layers **420** to channel layers **122** of being about 10 or greater. By way of example and not limitation, channels layers **122** can be Si layers and third semiconductor layers **420** can be a SiGe layers, where the etch process can be a drying etching process selective towards SiGe. For example, halogen-based chemistries can exhibit etch selectivity higher for Ge and lower for Si. Therefore, halogen gases can etch SiGe faster than Si. Thus, the selective etching process can be designed not to remove channel layers **122** after forming recess structures **903**. In some embodiments, the halogen-based chemistries can include fluorine-based and/or chlorine-based gasses. Alternatively, a wet etch chemistry with high selectivity towards SiGe can be used. By way of example and not limitation, the wet etch chemistry can include a mixture of sulfuric acid ( $H_{sub.2}SO_{sub.4}$ ) and hydrogen peroxide ( $H_{sub.2}O_{sub.2}$ ) (SPM), or APM.

(73) As shown in FIG. 10, the filling of each recess structure **903** can include depositing a blanket film in recess structures **903**, and removing portions of the blanket film outside recess structures **903**. The processes for forming and removing the blanket film can use similar techniques as forming gate spacer **114**. For example, the process of forming the blanket film can include depositing a dielectric material using CVD or ALD. The process of removing the portions of the blanket film can include using a dry etch process, a wet etch process, or a combination thereof. In some embodiments, each inner spacer **142** can have a thickness  $t_{sub.142}$  range from about 1 nm to about 9 nm.

(74) S/D regions **110** can be grown over regions of substrate **106** not underlying polysilicon structures **812** and gate spacer **114**. For example, S/D regions **110** can be grown over channel layers **122** and/or fin base portion **108A**. The formation S/D regions **110** can include an epitaxially-grown semiconductor material having a lattice constant substantially close to (e.g., lattice mismatch within 5%) that of the material of substrate **106**. In some embodiments, the epitaxially grown semiconductor material can be the same material as the material of substrate **106**, fin base portion **108A**, channel layer **122**, or third semiconductor layer **420**. In some embodiments, the epitaxially-grown semiconductor material can include: (i) a semiconductor material, such as Ge or Si; (ii) a compound semiconductor material, such as GaAs and/or AlGaAs; or (iii) a semiconductor alloy, such as SiGe and/or GaAsP. In some embodiments, S/D regions **110** can be grown by (i) CVD, such as LPCVD, ALCVD, UHVCVD, RPCVD, or any suitable CVD; (ii) MBE process; (iii) any suitable epitaxial process; or (iv) a combination thereof. In some embodiments, S/D regions **110** can be grown by an epitaxial deposition/partial etch process, which can repeat the epitaxial deposition/partial etch process at least once. Such repeated deposition/partial etch process is also

called a cyclic deposition-etch (CDE) process.

(75) S/D regions **110** can be both p-type or n-type or one of each conductivity type epitaxial fin regions. In some embodiments, p-type S/D region **110** can include SiGe and can be in-situ doped during an epitaxial growth process using p-type doping precursors such as, but not limited to, B.sub.2H.sub.6, BF.sub.3, and/or other p-type doping precursors. In some embodiments, n-type S/D region **110** can include Si and can be in-situ doped during an epitaxial growth process using n-type doping precursors such as, but not limited to, PH.sub.3, AsH.sub.3, and/or other n-type doping precursors. Other materials and dopant concentrations for the plurality of n-type and/or p-type sub-regions are within the scope and spirit of this disclosure.

(76) In some embodiments, the formation of S/D regions **110** can further include etching back portions of stacked fin portion **108B** not covered by polysilicon structures **812** and gate spacers **114** prior to the epitaxial growth of S/D region **110**. In some embodiments, a biased etching process can be performed to etch back the portions of stacked fin portion **108B** outside polysilicon structures **812** and gate spacers **114**. By way of example and not limitation, the etching process can be performed under a pressure of about 1 mTorr to about 1000 mTorr, a power of about 50 W to about 1000 W, a bias voltage of about 20 V to about 500 V, at a temperature of about 40° C. to about 60° C., and using HBr and/or Cl.sub.2 as etch gases. During the etching process, polysilicon structures **812** can be protected from being etched by hard mask layer **814**.

(77) Referring to FIG. **11**, the formation of ESL **116** can include blanket depositing a layer of material for ESL **116** on the structure of FIG. **10** any suitable deposition method, such as, PECVD, SACVD, LPCVD, ALD, high-density plasma (HDP), plasma enhanced atomic layer deposition (PEALD), molecular layer deposition (MLD), plasma impulse chemical vapor deposition (PICVD). By way of example and not limitation, the layer of material for ESL **116** can include silicon nitride, silicon oxide, SiON, SiC, SiCN, boron nitride (BN), silicon boron nitride (SiBN), silicon carbide boron nitride (SiCBN), or a combination thereof.

(78) The blanket deposition of the layer of material for ESL **116** can be followed by a blanket deposition of a layer of dielectric material for ILD layer **118**. In some embodiments, the dielectric material can be silicon oxide. The layer of dielectric material can be deposited using a deposition method suitable for flowable dielectric materials (e.g., flowable silicon oxide, flowable silicon nitride, flowable silicon oxynitride, flowable silicon carbide, or flowable silicon oxycarbide). For example, flowable silicon oxide can be deposited using FCVD process. The blanket deposition process can be followed by a thermal annealing of the deposited layer of dielectric material in steam at a temperature ranging from about 200° C. to about 700° C. for a period ranging from about 30 minutes to about 120 minutes.

(79) The thermal annealing can be followed by a CMP process to coplanarize top surfaces of ESL **116**, ILD **118**, gate spacers **114**, and polysilicon structures **812** with each other as shown in FIG. **9A**. During the CMP process, hard mask layer **814** can be removed. In some embodiments, ESL **116** can have a thickness  $t_{\text{sub.116}}$  over S/D regions **110** and gate spacers **114** ranging from about 3 nm to about 30 nm. In some embodiments, ILD layer **118** can have a thickness  $t_{\text{sub.118}}$  ranging from about 50 nm to about 200 nm.

(80) Further, in operation **215**, following the formation of ESL **116** and/or ILD layer **118**, polysilicon structures **812** can be removed. Referring to FIGS. **12** and **13**, a process of forming recess structures **1201** can include removing polysilicon structures **812** via a dry etching process (e.g., reactive ion etching) or a wet etching process, each having a higher etching rate towards polysilicon structures **812** and a lower etching rate (e.g., selectivity greater than 1) towards fin structures **108** and isolation structures **704**. In some embodiments, the gas etchants used in the dry etching process can include chlorine, fluorine, bromine, or a combination thereof. In some embodiments, an ammonium hydroxide (NH.sub.4OH), sodium hydroxide (NaOH), and/or potassium hydroxide (KOH) wet etch can be used to remove polysilicon structures **812**. The removal of polysilicon structures **812** can therefore expose side surfaces of gate spacer **114** and

portions of fin structures **704** and isolation structures **704** under polysilicon structures **812**.

(81) Referring to FIG. 2, in operation **220**, footing regions are formed for one or more of the isolation structures. For example, as shown in FIG. 16, footing regions **158.sub.L** and **158.sub.R** are formed on isolation structure **104.sub.1** as described in reference to FIGS. 14-16. The formation of footing structures **158** (e.g., footing regions **158.sub.L** and **158.sub.R**) can include (i) masking one or more isolation structures **704** with a sacrificial stack (shown in FIG. 14), and (ii) removing isolation structures **704** defined by the sacrificial stack (shown in FIGS. 15 and 16).

(82) Referring to FIG. 14, the process of masking one or more isolation structures **704** can include forming a mask layer **1404** over at least one isolation structures **704** (e.g., isolation structures **704.sub.1** and **704.sub.3**) using photolithography. In some embodiments, the process of masking one or more isolation structures **704** can further include forming a sacrificial layer **1402** between mask layer **1404** and the structure of FIG. 13. By way of example and not limitation, the process of forming sacrificial layer **1402** can include blanket spin-coating an organic material, such as a polymer material, a blanket deposition of a dielectric material, or the combination of both. By way of example and not limitation, mask layer **1404** can include a photosensitive material, such as a photoresist. In some embodiments, mask layer **1404** can be selectively patterned over the group of isolation structures **704** (e.g., isolation structures **704.sub.1** and **704.sub.3**), while opening the other group of isolation structures **704** (e.g., isolation structures **704.sub.2**). In some embodiments, mask layer **1404** can be selectively patterned over the a first group of isolation structures **704** (e.g., isolation structures **704.sub.1**) and a second group of isolation structures **704** (e.g., isolation structures **704.sub.3**), where (i) a horizontal (in the y-direction) width of patterned mask layer **1404** on the first group of isolation structure **704** can be less than a horizontal (e.g., in the y-direction) top width of the first group of isolation structure **704**, and (ii) a horizontal (in the y-direction) width of patterned mask layer **1404** on the second group of isolation structure **704** can be greater than a horizontal (e.g., in the y-direction) top width of the second group of isolation structure **704**. For example, as shown in FIG. 15, mask layer **1404** can be respectively patterned with a width **W1404.sub.1** and **W1404.sub.3** on isolation structures **704.sub.1** and **704.sub.3**, where **W1404.sub.1** and **W1404.sub.3** can be respectively less than and greater than isolation structure **704.sub.1**'s top width **W104.sub.H1** and isolation structure **704.sub.3**'s top width **W104.sub.H3**.

(83) Referring to FIGS. 15 and 16, the process of removing isolation structures **704** can include etching isolation structures **704** through mask layer **1404** to form isolation structures **104**. In some embodiments, the process of removing isolation structures **704** can additionally include etching sacrificial layer **1402** through mask layer **1404**, where the process of removing isolation structures **704** can further include etching of isolation structures **704** through the stack of etched sacrificial **1402** and mask layer **1404**. The etching of isolation structures **704** can include a dry etching process that can selectively etch each isolation structure **704**'s layer **602** from the underlying lower region **104.sub.L**. As a result, the dry etching process can etch a first isolation structure **704** (e.g., isolation structure **704.sub.1**) covered by a narrower mask layer **1404** to form a first isolation structure **104** (e.g., isolation structure **104.sub.1**) with upper region **104.sub.H** having footing region structure **158**. In some embodiments, the dry etching process can concurrently etch second isolation structures **704.sub.2** opened by mask layer **1404** to form a second isolation structure **104** (e.g., isolation structure **104.sub.2**) that exposes surface (e.g., top surface **111.sub.2**) of lower region **104.sub.L** (e.g., isolation structure **704.sub.2**'s layer **602** is removed by the dry etching process). In some embodiments, the dry etching process can concurrently etch a third isolation structures **704** (e.g., isolation structure **704.sub.3**) covered by wider mask layer **1404** to form a third isolation structure **104** (e.g., isolation structure **104.sub.3**) that includes lower region **104.sub.L** and upper region **104.sub.H**, both having a substantially vertical (e.g., in the z-direction) sidewalls (e.g., sidewalls **133.sub.3** and **135.sub.3**) coplanar with each other along a z-axis (e.g., isolation structure **104.sub.3** does not have footing regions **158**). By way of example and not limitation, the dry etching process can include a plasma dry etch with a gas mixture using

molecules containing bromine and/or chlorine to form footing region **158**, because such gas mixture can be functioned as a deposition gas to adjust the dry etching's directionality. In some embodiments, the dry etching process can include a plasma dry etch associated with the flow rate of chlorine (Cl.sub.2) and hydrogen bromide, each ranging from about 100 sccm to about 300 sccm to form footing region **158**. In some embodiments, the dry etching process can include a plasma dry etch associated a pressure ranging from about 50 mTorr to about 300 mTorr to form footing region **158**. In some embodiments, the dry etching process can include a plasma dry etch associated a temperature ranging from about 25° C. to about 200° C. to form footing region **158**, because of the trade-off between the etching rate and the thermal budget of channel layers **122**.

(84) Referring to FIG. 2, in operation **225**, one or more metal gate structures are formed on the multiple fin structures and the isolation structures. For example, as shown in FIGS. **18A** and **18B**, gate structures **112** are formed wrapped around channel layers **122** of stacked fin portion **108B** of fin structures **108** as described with reference to FIGS. **17A-17B** and **18A-18B**. The formation of gate structures **112** can include (i) performing an oxidation process to form oxide layer **112A** on surfaces of channel layers **122** of stacked fin portion **108B** in each recess structure **1201** in the structure of FIG. **16A**, (ii) selective removal of third semiconductor layers **420** using from channel layer **122** using a wet etch process, (iii) depositing dielectric material for gate dielectric layers **112B** (shown in FIGS. **17A** and **17B**), and (iv) depositing conductive material for gate electrode **1712** (shown in FIGS. **17A** and **17B**). In some embodiments, the formation of gate structure **112** can further include recessing gate electrode **1712** to form gate electrode **112C** (shown in FIGS. **18A** and **18B**).

(85) The oxidation process for forming oxide layer **112A** can include a thermal oxidation or an ozone based oxidation process performed at a temperature from about 400° C. to about 600° C. for a period from about 2 min to about 4 hrs. Oxide layer **112A** can be grown to protect channel layers **122** during the selective removal of third semiconductor layers **420** of stacked fin portion **108B** in each recess structure **1201**. Another oxide layer (not shown) of negligible thickness can be concurrently grown on third semiconductor layers **420** during the oxidation process. Nevertheless, such oxide layer grown on third semiconductor layers **420** can have a negligible thickness as an oxidation rate associated with the channel layers **122** can be higher than that associated with third semiconductor layers **420**.

(86) Gate dielectric layers **112B** can include a single layer of insulating material or a stack of insulating materials. In some embodiments, the layer of dielectric material for gate dielectric layers **112B** can include (i) a low-k dielectric material, such as silicon oxide, silicon nitride, and silicon oxynitride, (ii) a high-k dielectric material such as, aluminum oxide, hafnium oxide (HfO.sub.2), TiO.sub.2, HfZrO, Ta.sub.2O.sub.3, HfSiO.sub.4, ZrO.sub.2, or ZrSiO.sub.2, (iii) a high-k dielectric material having oxides of lithium (Li), beryllium (Be), magnesium (Mg), calcium (Ca), strontium (Sr), scandium (Sc), yttrium (Y), Zr, Al, lanthanum (La), cerium (Ce), praseodymium (Pr), neodymium (Nd), samarium (Sm), europium (Eu), gadolinium (Gd), terbium (Tb), dysprosium (Dy), holmium (Ho), erbium (Er), thulium (Tm), ytterbium (Yb), or lutetium (Lu), or (iv) a combination thereof. In some embodiments, gate dielectric layers **112B** can be deposited by CVD, ALD, PVD, e-beam evaporation, or other suitable processes. In some embodiments, the process of depositing the material of gate dielectric layers **112B** can form conformal gate dielectric layers **112B** over each recess structure **1201** to wrap around each channel layer **122**.

(87) Gate electrode **1712** can include a single metal layer or a stack of metal layers. In some embodiments, gate electrode **1712** can include a suitable conductive material, such as Ti, Ag, Al, TiAlN, TaC, TaCN, TaSiN, Mn, Zr, TiN, TaN, Ru, Mo, WN, Cu, W, Co, Ni, TiC, TiAlC, TaAlC, metal alloys, and/or combinations thereof. Gate electrode **1712** can be formed by ALD, PVD, CVD, or other suitable deposition process. In some embodiments, the process of depositing the material of gate electrode **1712** can form conformal gate electrode **1712** over each recess structure **1201** to wrap around each channel layer **122**.

(88) The process of recessing gate electrode **1712** can include planarizing the deposited gate electrode **1712** to form gate electrode **112C** via a polishing process (e.g., CMP). In some embodiments, the polishing process can coplanarize top surfaces of gate electrode **112C** with top surfaces of ILD layers **118**. In some embodiments, as shown in FIGS. **18A** and **18B**, the process of recessing gate electrode **1712** can further include etching back gate electrode **112C** to a level below isolation structures **104**'s topmost surfaces (e.g., top surface **113.sub.1** and **113.sub.3**) using any suitable dry etching process and/or any suitable wet etching process that etch both gate dielectric layers **112B** and gate electrode **112C**.

(89) Further, in operation **225**, an interconnect structure can be formed over gate structures **112** and S/D region **110**. For example, as shown in FIGS. **18A** and **18B**, interconnect structure **140** can be formed over gate structures **110** and S/D region **110**. By way of example and not limitation, the process of forming the interconnect structure **140** can include depositing MEOL insulating layer **174** (shown in FIGS. **1D-1F**) over gate structures **112** and S/D contact structures **224**, forming a multiple trench openings within MEOL insulating layer **174** to expose a portion of gate electrode **112C** and a portion of S/D region **110**, and forming trench conductor **178** into the trench openings and in contact with gate electrode **112C** and/or S/D region **110**.

(90) The present disclosures provides an exemplary isolation structure with footings and a method for forming the same. The isolation structure can electrically isolate gate structures between different fin structures. In some embodiments, the isolation structure can include an upper region and a lower region. The upper and lower regions can include materials having different etching selectivity with each other. In some embodiments, the upper region includes the footing disposed over the lower region. The upper region with the footing can have a top width narrower than a bottom width of the lower region. A benefit of the footing, among others, is to provide a narrow isolation structure's top width and a wide isolation structure's bottom width respectively for a compact and robust CMG scheme for high density integrated circuits.

(91) In some embodiments, a semiconductor structure can include a substrate, a first vertical structure and a second vertical structure formed over the substrate, and an isolation structure between the first and second vertical structures. The isolation structure can include a center region and footing regions formed on opposite sides of the center region. Each of the footing regions can be tapered towards the center region from a first end of the each footing region to a second end of the each footing region.

(92) In some embodiments, a field effect transistor (FET) structure can include a substrate, a first vertical structure and a second vertical structure formed over the substrate, a gate structure disposed over portions of the first and second vertical structures, and an isolation structure disposed between the first and second vertical structures. Each of the first and second vertical structures can include a channel layer. The isolation structure can include a first sidewall, a second sidewall, and a footing region vertically between the first sidewall and the second sidewall. The first and the second sidewalls can be between a top surface and a bottom surface of the isolation structure. The footing region can be tapered from the second sidewall to the first sidewall.

(93) In some embodiments, a method for forming a semiconductor structure can include forming a first fin structure and a second fin structure over a substrate, forming an isolation structure laterally between the first and second fin structures, and removing a portion of the isolation structure to form a footing region tapering from a sidewall of the isolation structure to a top surface of the isolation structure. The isolation structure can include a first insulating layer and a second insulating layer disposed over the first insulating layer.

(94) The foregoing disclosure 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 semiconductor structure, comprising: a first vertical structure and a second vertical structure on a substrate; an isolation layer surrounding the first and second vertical structures; an isolation structure on the isolation layer and between the first and second vertical structures, wherein a bottom portion of the isolation structure is embedded in the isolation layer and a top portion of the isolation structure comprises a footing region with sidewalls tapered from a bottom portion of the footing region to a top portion of the footing region; and a gate structure comprising a first portion on the first vertical structure and a second portion on the second vertical structure, wherein the isolation structure is interposed between the first and second portions of the gate structure, and wherein the footing region is below a top surface of the gate structure.
2. The semiconductor structure of claim 1, wherein the isolation structure comprises one or more layers of a low-k dielectric material, a high-k dielectric material, and combinations thereof.
3. The semiconductor structure of claim 1, wherein a bottom surface of the footing region is substantially coplanar with top surfaces of the first and second vertical structures.
4. The semiconductor structure of claim 1, further comprising an additional isolation structure extending into the isolation layer, wherein a top surface of the additional isolation structure is substantially coplanar with a bottom surface of the footing region.
5. The semiconductor structure of claim 4, wherein the isolation structure and the additional isolation structure separates the first and second portions of the gate structure.
6. The semiconductor structure of claim 4, wherein the isolation structure comprises a first dielectric material and the additional isolation structure comprises a second dielectric material different from the first dielectric material.
7. The semiconductor structure of claim 4, wherein the additional isolation structure comprises silicon nitride and the isolation structure comprises silicon oxide.
8. The semiconductor structure of claim 1, wherein the isolation structure comprises a bulk region and a liner surrounding the bulk region.
9. The semiconductor structure of claim 1, further comprising a third vertical structure on the substrate and an additional isolation structure between the second and third vertical structures, wherein the additional isolation structure is buried in the second portion of the gate structure.
10. A semiconductor device, comprising: a first channel structure and a second channel structure on a substrate; a shallow trench isolation (STI) region between the first and second channel structures; an isolation structure on the STI region and between the first and second channel structures, wherein the isolation structure extends into the STI region, wherein a top portion and a bottom portion of the isolation structure comprise different dielectric materials; and a gate structure on the first and second channel structures, wherein the isolation structure extends above the gate structure and isolates the gate structure into a first portion on the first channel structure and a second portion on the second channel structure, and wherein a top surface of the bottom portion of the isolation structure is below a top surface of the gate structure.
11. The semiconductor device of claim 10, wherein the isolation structure comprises one or more layers of a low-k dielectric material, a high-k dielectric material, and combinations thereof.
12. The semiconductor device of claim 10, wherein a top surface of the isolation structure is above the top surface of the gate structure.
13. The semiconductor device of claim 10, wherein the bottom portion of the isolation structure has footing regions.
14. The semiconductor device of claim 10, wherein the top surface of the bottom portion is

substantially coplanar with top surfaces of the first and second channel structures.

15. The semiconductor device of claim 10, wherein the bottom portion comprises silicon oxide and the top portion comprises silicon nitride.

16. The semiconductor device of claim 10, wherein the bottom portion comprises a bulk region and a liner surrounding the bulk region.

17. A semiconductor device, comprising: first, second, and third channel structures on a substrate; a shallow trench isolation (STI) region surrounding the first, second, and third channel structures; a gate structure on the first, second, and third channel structures; a first isolation structure between the first and second channel structures, wherein the first isolation structure extends above a top surface of the gate structure and separates the gate structure into a first portion and a second portion; and a second isolation structure between the second and third channel structures, wherein a top surface of the second isolation structure is below the top surface of the second portion of the gate structure and a top surface of the first isolation structure.

18. The semiconductor device of claim 17, wherein the first and second isolation structures comprise one or more layers of a low-k dielectric material, a high-k dielectric material, and combinations thereof.

19. The semiconductor device of claim 17, wherein the top surface of the first isolation structure is above the top surface of the gate structure and a bottom surface of the first isolation structure is below a top surface of the STI region.

20. The semiconductor device of claim 17, wherein the first isolation structure comprises a lower region and an upper region having footing regions.

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