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### (54) SEMICONDUCTOR DEVICE STRUCTURE AND METHOD FOR FORMING THE SAME

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#### (57)ABSTRACT

A semiconductor device structure is provided. The semiconductor device structure includes a first stacked nanostructure and a second stacked nanostructure formed over a substrate. The semiconductor device structure includes a first gate structure formed over the first stacked nanostructure, and the first gate structure includes a first portion of a gate dielectric layer and a first portion of a filling layer. The semiconductor device structure includes a second gate structure formed over the second stacked nanostructure, and the second gate structure includes a second portion of the gate dielectric layer and a second portion of the filling layer. The semiconductor device structure includes a first isolation layer between the first gate structure and the second gate structure, wherein the first isolation layer has an extending portion which is formed in a recess between the gate dielectric layer and the filling layer.

