

(19) United States

(12) Patent Application Publication (10) Pub. No.: US 2024/0213141 A1 Li et al.

Jun. 27, 2024 (43) **Pub. Date:**

(54) **DECOUPLING MIM CAPACITOR**

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(21) Appl. No.: 18/145,840

(22) Filed: Dec. 22, 2022

Publication Classification

(51) Int. Cl. H01L 23/522 (2006.01)H01L 21/8234 (2006.01)

H01L 23/528 (2006.01)H01L 27/06 (2006.01)(2006.01)H01L 29/06

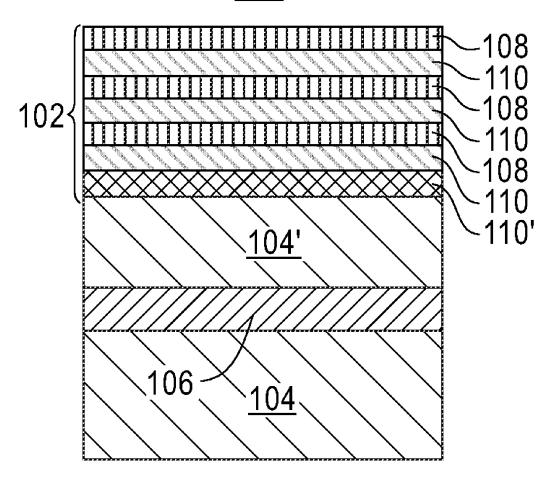
(52) U.S. Cl.

CPC .. H01L 23/5223 (2013.01); H01L 21/823475 (2013.01); H01L 23/5286 (2013.01); H01L 27/0629 (2013.01); H01L 28/91 (2013.01); H01L 29/0673 (2013.01)

(57)ABSTRACT

Semiconductor structures, devices and methods of fabricating the same, including a semiconductor device that includes a backside power rail (BSPR), a source-drain (S/D) region connected to the BSPR, and a metal-insulator-metal capacitor (MIMC), where the BSPR directly connects to the MIMC by a MIMC via for backside power rail (VBPR) metal contact.

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Section X1