

# (19) United States

## (12) Patent Application Publication (10) Pub. No.: US 2023/0231038 A1 Lin et al.

Jul. 20, 2023 (43) **Pub. Date:** 

### (54) FIN FIELD-EFFECT TRANSISTOR AND METHOD OF FORMING THE SAME

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(21) Appl. No.: 18/188,875

(22) Filed: Mar. 23, 2023

### Related U.S. Application Data

Continuation of application No. 17/582,729, filed on (63)Jan. 24, 2022, now Pat. No. 11,626,510, which is a continuation of application No. 16/913,570, filed on Jun. 26, 2020, now Pat. No. 11,233,139.

#### **Publication Classification**

(51) Int. Cl. H01L 29/66 (2006.01)H01L 29/78 (2006.01)H01L 29/417 (2006.01)H01L 21/8234 (2006.01)H01L 29/06 (2006.01)

(52) U.S. Cl.

CPC ...... H01L 29/6681 (2013.01); H01L 29/785 (2013.01); H01L 29/41791 (2013.01); H01L 21/823431 (2013.01); H01L 29/0649

(2013.01)

#### (57)ABSTRACT

A method includes forming a first fin and a second fin over a substrate. The method includes forming a first dummy gate structure that straddles the first fin and the second fin. The first dummy gate structure includes a first dummy gate dielectric and a first dummy gate disposed over the first dummy gate dielectric. The method includes replacing a portion of the first dummy gate with a gate isolation structure. The portion of the first dummy gate is disposed over the second fin. The method includes removing the first dummy gate. The method includes removing a first portion of the first dummy gate dielectric around the first fin, while leaving a second portion of the first dummy gate dielectric around the second fin intact. The method includes forming a gate feature straddling the first fin and the second fin, wherein the gate isolation structure intersects the gate feature.

