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(54) **NANOSHEET FIELD-EFFECT TRANSISTOR  
DEVICE AND METHOD OF FORMING**

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**ABSTRACT**

A semiconductor device includes a fin protruding above a substrate; source/drain regions over the fin; nanosheets between the source/drain regions; and a gate structure over the fin and between the source/drain regions. The gate structure includes: a gate dielectric material around each of the nanosheets; a first liner material around the gate dielectric material; a work function material around the first liner material; a second liner material around the work function material; and a gate electrode material around at least portions of the second liner material.

