

**SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD OF THE
SAME
ABSTRACT OF THE DISCLOSURE**

At least part of a semiconductor layer or a semiconductor substrate includes a semiconductor region having a large energy gap. The semiconductor region having a
5 large energy gap is preferably formed from silicon carbide and is provided in a position at least overlapping with a gate electrode provided with an insulating layer between the semiconductor region and the gate electrode. By making a structure in which the semiconductor region is included in a channel formation region, a dielectric breakdown
voltage is improved.

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Figure 1B