# Method of forming an isolation structure for a transistor

ABSTRACT OF THE DISCLOSURE

A method of forming an isolation structure for a transistor is presented. A trench is formed in a substrate. The trench is filled with a dielectric. A gate dielectric is formed on the substrate. A gate electrode is formed on the gate dielectric. A pair of gate spacers is formed on the sidewalls of the gate dielectric and the gate electrode. A source/drain region is formed in the substrate wherein the source/drain region is between the gate dielectric and the trench. A conductive layer is formed on the surface of the source/drain region. Portions of the dielectric are removed to form a recess in the trench wherein the surface of the dielectric is substantially lower than the surface of the substrate.

Fig. 6