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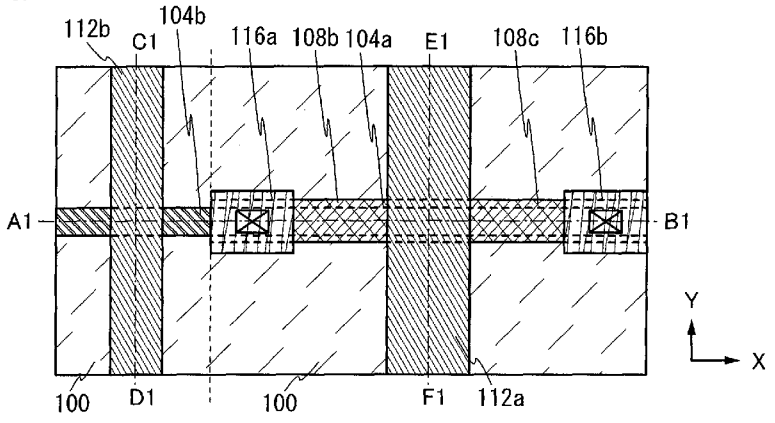
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(54) **Title**: SEMICONDUCTOR DEVICE AND METHOD FOR MANUFACTURING THE SAME

FIG. 1A



(57) **Abstract**: A variation in electrical characteristics, such as a negative shift of the threshold voltage or an increase in S value, of a fin-type transistor including an oxide semiconductor material is prevented. An oxide semiconductor film is sandwiched between a plurality of gate electrodes with an insulating film provided between the oxide semiconductor film and each of the gate electrodes. Specifically, a first gate insulating film is provided to cover a first gate electrode, an oxide semiconductor film is provided to be in contact with the first gate insulating film and extend beyond the first gate electrode, a second gate insulating film is provided to cover at least the oxide semiconductor film, and a second gate electrode is provided to be in contact with part of the second gate insulating film and extend beyond the first gate electrode.

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