# CLAIMS

1. A semiconductor device comprising:

a first oxide semiconductor film;

a second oxide semiconductor film over the first oxide semiconductor; and

an insulating film over the second oxide semiconductor film,

wherein each of the first oxide semiconductor film and the second oxide semiconductor film comprises indium, gallium, and zinc,

wherein an indium concentration is larger than a gallium concentration in the first oxide semiconductor film,

wherein the insulating film is an oxide insulating film in which a spin density of a signal at g = 2.001, measured by electron spin resonance, is lower than $1.5 \times 10^{18}$ spins/$cm^3$, and

wherein the insulating film contains oxygen which is released by heating.

2. The semiconductor device according to claim 1, wherein an atomic ratio of indium, gallium, and zinc in the second oxide semiconductor film is 1:1:1.

3. The semiconductor device according to claim 1, wherein the insulating film is a silicon oxide film or a silicon oxynitride film.

4. The semiconductor device according to claim 1, wherein at least one of the first oxide semiconductor film and the second oxide semiconductor film comprises a c-axis aligned crystal part.

5. The semiconductor device according to claim 1, wherein a hydrogen concentration in the first oxide semiconductor film is lower than $5 \times 10^{19}$ atoms/$cm^3$.

6. The semiconductor device according to claim 1, wherein a hydrogen concentration in the second oxide semiconductor film is lower than $5 \times 10^{19}$ atoms/$cm^3$.

7. A semiconductor device comprising:

a first oxide semiconductor film;

a second oxide semiconductor film over the first oxide semiconductor; and

an insulating film over the second oxide semiconductor film,

wherein each of the first oxide semiconductor film and the second oxide semiconductor film comprises indium, gallium, and zinc,

wherein a gallium concentration is larger than an indium concentration in the second oxide semiconductor film,

wherein the insulating film is an oxide insulating film in which a spin density of a signal at g = 2.001, measured by electron spin resonance, is lower than $1.5 \times 10^{18}$ spins/$cm^3$, and

wherein the insulating film contains oxygen which is released by heating.

8. The semiconductor device according to claim 7, wherein an atomic ratio of indium, gallium, and zinc in the first oxide semiconductor film is 1:1:1.

9. The semiconductor device according to claim 7, wherein the insulating film is a silicon oxide film or a silicon oxynitride film.

10. The semiconductor device according to claim 7, wherein at least one of the first oxide semiconductor film and the second oxide semiconductor film comprises a c-axis aligned crystal part.

11. The semiconductor device according to claim 7, wherein a hydrogen concentration in the first oxide semiconductor film is lower than $5 \times 10^{19}$ atoms/$cm^3$.

12. The semiconductor device according to claim 7, wherein a hydrogen concentration in the second oxide semiconductor film is lower than $5 \times 10^{19}$ atoms/$cm^3$.