(12) INTERNATIONAL APPLICATION PUBLISHED UNDER THE PATENT COOPERATION TREATY (PCT)

(19) World Intellectual Property Organization
International Bureau

(43) International Publication Date
20 December 2012 (20.12.2012)

WIPO | PCT

(10) International Publication Number
WO 2012/172746 A1

(51) International Patent Classification:
H01L 29/786 (2006.01) *H01L 51/50* (2006.01)
G02F 1/1368 (2006.01) *H05B 33/14* (2006.01)
H01L 21/336 (2006.01)

(21) International Application Number:
PCT/JP2012/003633

(22) International Filing Date:
1 June 2012 (01.06.2012)

(25) Filing Language: English

(26) Publication Language: English

(30) Priority Data:
2011-135365 17 June 2011 (17.06.2011) JP

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(81) Designated States *(unless otherwise indicated, for every kind of national protection available)*: AE, AG, AL, AM, AO, AT, AU, AZ, BA, BB, BG, BH, BR, BW, BY, BZ, CA, CH, CL, CN, CO, CR, CU, CZ, DE, DK, DM, DO, DZ, EC, EE, EG, ES, FI, GB, GD, GE, GH, GM, GT, HN, HR, HU, ID, IL, IN, IS, KE, KG, KM, KN, KP, KR, KZ, LA, LC, LK, LR, LS, LT, LU, LY, MA, MD, ME, MG, MK, MN, MW, MX, MY, MZ, NA, NG, NI, NO, NZ, OM, PE, PG, PH, PL, PT, QA, RO, RS, RU, RW, SC, SD, SE, SG, SK, SL, SM, ST, SV, SY, TH, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, ZA, ZM, ZW.

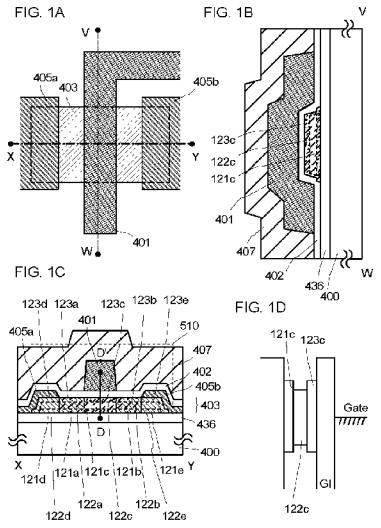
(84) Designated States *(unless otherwise indicated, for every kind of regional protection available)*: ARIPO (BW, GH, GM, KE, LR, LS, MW, MZ, NA, RW, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian (AM, AZ, BY, KG, KZ, RU, TJ, TM), European (AL, AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HR, HU, IE, IS, IT, LT, LU, LV, MC, MK, MT, NL, NO, PL, PT, RO, RS, SE, SI, SK, SM, TR), OAPI (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

Published:

— *with international search report (Art. 21(3))*

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

[Fig. 1]



(57) **Abstract**: An object is to provide a structure of a transistor which has a channel formation region formed using an oxide semiconductor and a positive threshold voltage value, which enables a so-called normally-on switching element. The transistor includes an oxide semiconductor stack in which at least a first oxide semiconductor layer and a second oxide semiconductor layer with different energy gaps are stacked and a region containing oxygen in excess of its stoichiometric composition ratio is provided.

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