# UNITS, NILPOTENT ELEMENTS, AND UNIT-IFP RINGS 

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#### Abstract

We observe the structure of a kind of unit-IFP ring that is constructed by Antoine, in relation with units and nilpotent elements. This article concerns the same argument in a more general situation, and study the structure of one-sided zero divisors in such rings. We also provide another kind of unit-IFP ring.


Throughout this note every ring is an associative ring with identity unless otherwise stated. Let $R$ be a ring. The group of all units and the set of all nilpotent elements in $R$ are denoted by $U(R)$ and $N(R)$, respectively. The polynomial ring with an indeterminate $x$ over $R$ is denoted by $R[x]$.

Due to Bell [2], a ring $R$ is said to be IFP if $a b=0$ for $a, b \in R$ implies $a R b=0$. A ring is usually called reduced if it has no nonzero nilpotent elements. A ring is usually called Abelian if every idempotent is central. It is easily checked that commutative rings and reduced rings are contained in the class of IFP rings. IFP rings are shown easily to be Abelian. It is also easily shown that if $R$ is an IFP ring, then $R a R$ is nilpotent for all $a \in N(R)$, entailing $N_{*}(R)=N^{*}(R)=N(R)$, where $N^{*}(R)$ and $N_{*}(R)$ mean the upper nilradical (i.e., the sum of all nil ideals) and the lower nilradical (i.e., the intersection of all prime ideals) of $R$.

Following Kim et al. [5], a ring $R$ is said to be unit-IFP if $a b=0$ for $a, b \in R$ implies $a U(R) b=0$. IFP rings are clearly unit-IFP, and the converse need not hold by [5, Example 1.1]. Kim et al. provide various results for units and nilpotent elements which are useful to the research of related topics. For example, they show that Köthe's conjecture (i.e., the upper nilradical contains every nil left ideal) holds for unit-IFP rings in [5, Theorem 1.3(1)]. An element $u$ of $R$ is called right regular if $u r=0$ for $r \in R$ implies $r=0$. The left regular can be defined similarly. An element is regular if it is both left and right regular.

Let $K$ be a field, $n \geq 2$, and $A=K\langle a, b\rangle$ be the free algebra generated by the noncommuting indeterminates $a, b$ over $K$. Following Antoine's ring construction in [1, Theorem 4.7], let $I$ be the ideal of $A$ generated by $b^{n}$ and

[^0]set $R=A / I$. Kim et al. showed that $R$ is a unit-IFP ring for the case of $n=2$ in [5, Example 1.1], and Lee showed that $R$ is a unit-IFP ring for the case of $n \geq 3$ in [7, Theorem 1.2].

In this article we can obtain these results in a more general situation as in [1, Theorem 4.7].

Theorem. Let $K$ be a field, $n \geq 2$, and $D$ be a set of noncommuting indeterminates of cardinality $\geq 2$. Set $A=K\langle D\rangle$ be the free algebra generated by $D$ over $K$. Let $b \in D$ and $I$ be the ideal of $A$ generated by $b^{n}$. Set $R=A / I$ and identify elements of $A$ with their images in $R$ for simplicity. Then $R$ is a unit-IFP ring such that

$$
\begin{gathered}
U(R)=\left\{k+g+b^{p} f b^{q} \mid k \in K \backslash\{0\}, g \in b K[b], f \in R,\right. \text { and } \\
p, q \geq 1 \text { with } p+q \geq n\} .
\end{gathered}
$$

Moreover $R$ is a prime ring.
We can obtain [5, Example 1.1] and [7, Theorem 1.2] as corollaries of Theorem.

Corollary. Let $K$ be a field, $n \geq 2$, and $D$ be a set of noncommuting indeterminates of cardinality $\geq 2$. Set $A=K\langle D\rangle$ be the free algebra generated by $D$ over $K$. Let $b \in D$ and $I$ be the ideal of $A$ generated by $b^{n}$. Set $R=A / I$ and identify elements of $A$ with their images in $R$ for simplicity. Then

$$
N(R)=\left\{g+b^{p} f b^{q} \mid g \in b K[b], f \in R, \text { and } p, q \geq 1 \text { with } p+q \geq n\right\}
$$

Moreover $N(R)^{n}=0$.
Proof. The proof is done by Theorem and a similar argument to the proof of [7, Theorem 1.3].

In Section 1, we prove the theorem for the case of $n=2$; and in Section 2 , we prove the theorem for the case of $n \geq 3$. In what follows, we apply the arguments in [1], [6], and [7] to the situation of this article. Given a set $S$, we denote the cardinality of $S$ by $|S|$. Let $K$ be a field and $R_{1}, R_{2}$ be $K$-algebras. $R_{1} *_{K} R_{2}$ denotes the ring coproduct of $R_{1}$ and $R_{2}$ over $K$.

The following lemma is a restatement of [3, Corollary 2.16] which does an important role in this article.

Lemma ([1, Lemma 4.4]). Let $S_{1}$ and $S_{2}$ be $D$-algebras over a field $D$ such that any one-sided invertible element of either $S_{1}$ or $S_{2}$ is two-sided invertible, and let $S=S_{1} *_{D} S_{2}$. Then:
(a) The group of units of $S$ is generated by the units of $S_{1}$ and $S_{2}$ together with elements of the form $1-\gamma \delta \epsilon$, where $\delta \in S$ and $\epsilon, \gamma \in S_{i}$ for some $i$, such that $\epsilon \gamma=0$.
(b) If $x y=0$ in $S$, then there exist a unit $\alpha \in S$ and sets $U, V$ in some $S_{i}$ with $U V=0$ such that $x \in S U \alpha$ and $y \in \alpha^{-1} V S$.

## 1. The proof of Theorem for the case of $\boldsymbol{n}=2$

Suppose $n=2$. The case of $|D|=2$ is proved by [5, Example 1.1] and [7, Theorem 1.2]. So we assume $|D| \geq 3$. Let $D_{1}=D \backslash\{b\}$ and $R_{1}=K\left\langle D_{1}\right\rangle$ be the free algebra generated by $D_{1}$ over $K$. Then $R$ is isomorphic to $K\left\langle D_{1}\right\rangle *_{K} \frac{K[b]}{b^{2} K[b]}$ that is the coproduct of $R_{1}$ and $R_{2}=\frac{K[b]}{b^{2} K[b]}$ over $K$. We apply the argument in [6]. The procedure is similar, but it is proceeded with writing in details for completeness.

By Lemma (a), every unit in $R$ is generated by the units of $R_{1}$ and $R_{2}$ together with elements of the form $1-\gamma \delta \epsilon$, where $\delta \in R$ and $\epsilon, \gamma \in R_{i}$ for some $i$, such that $\epsilon \gamma=0$. Note that $U\left(R_{1}\right)=K \backslash\{0\}$ and $U\left(R_{2}\right)=\left\{k_{1}+k_{2} b \mid k \in\right.$ $K \backslash\{0\}$ and $\left.k_{2} \in K\right\}$.

Suppose $\epsilon, \gamma \in R \backslash\{0\}$. Then $\epsilon, \gamma$ are contained in $R_{2}$ because $\epsilon \gamma=0$; hence $\epsilon, \gamma \in K b$. Thus every unit is of the form $k_{1}+k_{2} b+b r b$ with $k_{1} \in K \backslash\{0\}$, $k_{2} \in K$ and $r \in R$; that is,

$$
U(R)=\left\{k_{1}+k_{2} b+b r b \mid k_{i} \in K, k_{1} \neq 0, \text { and } r \in R\right\} .
$$

Let $\alpha \beta=0$ for $\alpha, \beta \in R \backslash\{0\}$. Then, by Lemma (b), $\alpha=r_{1} f_{1} u$ and $\beta=$ $u^{-1} f_{2} r_{2}$ for some $u \in U(R), f_{1} \in U, f_{2} \in V$, and $r_{1}, r_{2} \in R$, where $U, V$ are sets in some $R_{i}$ with $U V=0$. Here $U, V$ are nonzero subsets; hence these must be contained in $R_{2}$ because $U V=0$. It then follows $U, V \subseteq K b$. This enables us to write $\alpha=r_{1} b u$ and $\beta=u^{-1} b r_{2}$.

Now, letting $u=k_{1}+\left(k_{2} b+b r b\right)$, we obtain $u^{-1}=k_{1}^{-1}-k_{1}^{-2}\left(k_{2} b+b r b\right)$ and furthermore
$\alpha=r_{1} b\left(k_{1}+k_{2} b+b r b\right)=r_{1} k_{1} b$ and $\beta=\left(k_{1}^{-1}-k_{1}^{-2}\left(k_{2} b+b r b\right)\right) b r_{2}=b k_{1}^{-1} r_{2}$, implying that $\alpha \in R b$ and $\beta \in b R$.

Therefore $R$ is a unit-IFP ring as can be seen by

$$
\alpha u \beta=r_{1} k_{1} b\left(k_{1}+k_{2} b+b r b\right) b k_{1}^{-1} r_{2}=0 \text { for all } u=k_{1}+k_{2} b+b r b \in U(R)
$$

but $R$ is not IFP because $b a b \neq 0$ for $b^{2}=0$.
We show next that $R$ is prime. Suppose that $\alpha R \beta=0$ for $\alpha, \beta \in R$. Assume on the contrary that $\alpha$ and $\beta$ are both nonzero. Since $\alpha \beta=0, \alpha=r b$ and $\beta=b s$ for some $r, s \in R$ by the argument above. But $0 \neq(r b) a(b s)=\alpha a \beta \in$ $\alpha R \beta=0$, a contradiction. Consequently $\alpha=0$ or $\beta=0$, showing that $R$ is prime.

## 2. The proof of Theorem for the case of $\boldsymbol{n} \geq 3$

Suppose $n \geq 3$. The case of $|D|=2$ is proved by [5, Example 1.1] and [7, Theorem 1.2]. So we assume $|D| \geq 3$. Let $D_{1}=D \backslash\{b\}$ and $R_{1}=K\left\langle D_{1}\right\rangle$ be the free algebra generated by $D_{1}$ over $K$. Then $R$ is isomorphic to $K\left\langle D_{1}\right\rangle *_{K} \frac{K[b]}{b^{n} K[b]}$ that is the coproduct of $R_{1}$ and $R_{2}=\frac{K[b]}{b^{n} K[b]}$ over $K$. We apply the argument
in the proof of [7, Theorem 1.2]. The procedure is similar in parts, but it is proceeded with writing in details for completeness.

By Lemma (a), $U(R)$ is generated by the units of $R_{1}=K\left\langle D_{1}\right\rangle$ and $R_{2}=$ $K[b] / b^{n} K[b]$, together with with elements of the form $1-\gamma \delta \epsilon$, where $\delta \in R$ and $\gamma, \epsilon \in R_{i}$ for some $i$, such that $\epsilon \gamma=0$.

Note that

$$
U\left(R_{1}\right)=U\left(K\left\langle D_{1}\right\rangle\right)=K \backslash\{0\}, \quad N\left(R_{1}\right)=\{0\}, N\left(R_{2}\right)=b K[b]
$$

and

$$
U\left(R_{2}\right)=\left\{k_{1}+f \mid k \in K \backslash\{0\} \text { and } f \in b K[b]\right\}
$$

Thus, if both $\gamma$ and $\epsilon$ are nonzero, then they are contained in $R_{2}$ because $\epsilon \gamma=0$. Hence we have that $\epsilon=b^{p} f(b)$ and $\gamma=b^{q} g(b)$ with $p+q \geq n$. But $\gamma \delta \epsilon=b^{q} g(b) \delta b^{p} f(b)=b^{q}[g(b) \delta f(b)] b^{p}$ with $g(b) \delta f(b) \in R$. Therefore

$$
\begin{aligned}
& U(R)=\left\{k+g+b^{p} f b^{q} \mid k \in K \backslash\{0\}, g \in b K[b], f \in R\right. \text {, and } \\
& p, q \geq 1 \text { with } p+q \geq n\} .
\end{aligned}
$$

Suppose $\alpha \beta=0$ for $\alpha, \beta \in R \backslash\{0\}$. Then, by Lemma (b), there exist $u \in$ $U(R)$ and nonzero subsets $U, V$ in some $R_{i}$ with $U V=0$ such that $\alpha \in R U u$ and $\beta \in u^{-1} V R$. We must have $U, V \subseteq R_{2}$ because $U V=0$. Furthermore, $U V=0$ implies that

$$
U \subseteq b^{l} R_{2} \text { and } V \subseteq b^{m} R_{2} \text { for some } l, m \geq 1 \text { with } l+m \geq n
$$

Consider the shapes of $\alpha$ and $\beta$. Since $\alpha=\left(r_{1} b^{l} g_{1}+\cdots+r_{n} b^{l} g_{k}\right) u$ and $\beta=u^{-1}\left(b^{m} h_{1} s_{1}+\cdots+b^{m} h_{p} s_{p}\right)$ with $g_{j}, h_{q} \in K[b]$ and $r_{j}, s_{q} \in R$, we have $\alpha=\left(r_{1} g_{1}+\cdots+r_{n} g_{k}\right) b^{l} u \in R b^{l} u$ and $\beta=u^{-1} b^{m}\left(h_{1} s_{1}+\cdots+h_{p} s_{p}\right) \in u^{-1} b^{m} R$.

Now say $\alpha=r b^{l} u$ and $\beta=u^{-1} b^{m} s$ with $r, s \in R$.
We will show $\alpha v \beta=\left[r b^{l} u\right] v\left[u^{-1} b^{m} s\right]=0$ for all $v \in U(R)$. Then $\alpha U(R) \beta=$ 0 and hence $R$ is unit-IFP. Here $u v u^{-1} \in U(R)$, say $w=u v u^{-1}$. By the argument above, $w=k_{1}+b g(b)+b^{p} f b^{q}$ with $k_{1} \in K \backslash\{0\}, g(b) \in K[b]$, and $f \in R$, where $p+q \geq n$.

Note that

$$
\left[r b^{l}\right]\left[k_{1}+b g(b)\right]\left[b^{m} s\right]=\left[r b^{l}\right]\left[k_{1}\right]\left[b^{m} s\right]+\left[r b^{l}\right][b g(b)]\left[b^{m} s\right]=0
$$

because $l+m \geq n$. Consequently we obtain

$$
\begin{aligned}
{\left[r b^{l} u\right] v\left[u^{-1} b^{m} s\right] } & =\left[r b^{l}\right] w\left[b^{m} s\right]=\left[r b^{l}\right]\left[k_{1}+b g(b)+b^{p} f b^{q}\right]\left[b^{m} s\right] \\
& =\left[r b^{l}\right]\left[k_{1}+b g(b)\right]\left[b^{m} s\right]+\left[r b^{l}\right]\left[b^{p} f b^{q}\right]\left[b^{m} s\right] \\
& =\left[r b^{l}\right]\left[b^{p} f b^{q}\right]\left[b^{m} s\right]=r b^{l+p} f b^{q+m} s .
\end{aligned}
$$

But $l+m \geq n$ and $p+q \geq n$, so $l+p \geq n$ or $q+m \geq n$. Thus $\left[r b^{l}\right]\left[b^{p} f b^{q}\right]\left[b^{m} s\right]=0$, and so $R$ is a unit-IFP ring. But $R$ is not IFP since $b^{n}=0$ and $b^{n-1} a b \neq 0$.

We show next that $R$ is prime. Suppose that $\alpha R \beta=0$ for $\alpha, \beta \in R$. Assume on the contrary that $\alpha$ and $\beta$ are both nonzero. Note $\alpha \beta=0$. So, by the argument above, $\alpha=r b^{l} u$ and $\beta=u^{-1} b^{m} s$ for some nonzero $r, s \in R$.

By the argument above, $u=k+g+b^{c} h b^{d}$ with $k \in K \backslash\{0\}, g \in b K[b]$, $h \in R$, and $c+d \geq n$. We can obtain $\left(g+b^{c} h b^{d}\right)^{n}=0$ by applying the proof of [7, Theorem 1.3], hence

$$
u^{-1}=k^{-1}\left(1-\left[k^{-1}\left(g+b^{c} h b^{d}\right)\right]+\cdots+(-1)^{n-1}\left[k^{-1}\left(g+b^{c} h b^{d}\right)\right]^{n-1}\right) .
$$

This yields

$$
\begin{aligned}
\alpha a \beta= & \left(r b^{l} u\right) a\left(u^{-1} b^{m} s\right) \\
= & r b^{l}\left[k+\left(g+b^{c} h b^{d}\right)\right] a\left[k^{-1}-k^{-2}\left(g+b^{c} h b^{d}\right)\right. \\
& \left.\quad+\cdots+(-1)^{n-1} k^{-(n-1)}\left(g+b^{c} h b^{d}\right)^{n-1}\right] b^{m} s \\
= & r\left[k b^{l}+b^{l} g^{\prime}(b)\right] a\left[k^{-1} b^{m}-k^{-2} g^{\prime}(b) b^{m}\right. \\
& \left.\quad+\cdots+(-1)^{n-1} k^{-(n-1)} g^{\prime}(b)^{n-1} b^{m}\right] s \\
= & r\left[b^{l} a b^{m}+k^{-1} b^{l} a g^{\prime}(b) b^{m}-\cdots+(-1)^{n-1} k^{-(n-2)} b^{l} a g^{\prime}(b)^{n-1} b^{m}\right. \\
& +k^{-1} b^{l} g^{\prime}(b) a b^{m}-k^{-2} b^{l} g^{\prime}(b) a g^{\prime}(b) b^{m} \\
& \left.\quad-\cdots+(-1)^{n-1} k^{-(n-1)} b^{l} g^{\prime}(b) a g^{\prime}(b)^{n-1} b^{m}\right] s \\
= & \left(r b^{l} a b^{m} s\right)+r\left[k^{-1} b^{l} a g^{\prime}(b) b^{m}-\cdots+(-1)^{n-1} k^{-(n-2)} b^{l} a g^{\prime}(b)^{n-1} b^{m}\right. \\
& +k^{-1} b^{l} g^{\prime}(b) a b^{m}-k^{-2} b^{l} g^{\prime}(b) a g^{\prime}(b) b^{m} \\
& \left.\quad-\cdots+(-1)^{n-1} k^{-(n-1)} b^{l} g^{\prime}(b) a g^{\prime}(b)^{n-1} b^{m}\right] s,
\end{aligned}
$$

where $g^{\prime}(b)=g+b^{c} h b^{d}$.
Next we observe the shapes of $\alpha$ and $\beta$ more explicitly. Recall $\alpha=r b^{l} u$ and $\beta=u^{-1} b^{m} s$. Letting $u=k+g+b^{p} f b^{q}$ and $u^{-1}=k^{\prime}+g^{\prime}+b^{p^{\prime}} f^{\prime} b^{q^{\prime}}$ as above, we obtain
$\alpha=\left(r_{1} g_{1}+\cdots+r_{n} g_{k}\right) b^{l} u=t b^{l}\left(k+g+b^{p} f b^{q}\right)=t\left(k b^{l}+g b^{l}+b^{l+p} f b^{q}\right) \in R b^{n_{1}}$
and

$$
\begin{aligned}
\beta & =u^{-1} b^{m}\left(h_{1} s_{1}+\cdots+h_{p} s_{p}\right)=\left(k^{\prime}+g^{\prime}+b^{p^{\prime}} f^{\prime} b^{q^{\prime}}\right) b^{m} t^{\prime} \\
& =\left(k^{\prime} b^{m}+b^{m} g^{\prime}+b^{p^{\prime}} f^{\prime} b^{q^{\prime}+m}\right) t^{\prime} \in b^{n_{2}} R,
\end{aligned}
$$

where $n_{1}=\min \{l, q\}, n_{2}=\min \left\{m, p^{\prime}\right\}, t=r_{1} g_{1}+\cdots+r_{n} g_{k}$, and $t^{\prime}=$ $h_{1} s_{1}+\cdots+h_{p} s_{p}$.

Here assume $r b^{l} a b^{m} s=0$. Then $r b^{l} a \in R b$ by the preceding argument, a contradiction because $r b^{l} a \neq 0$ and $b^{m} s \neq 0$. Thus $r b^{l} a b^{m} s \neq 0$.

If $u \in K$, then $\alpha a \beta=r b^{l} a b^{m} s$.
Suppose $u \notin K$, i.e., $g^{\prime}(b) \neq 0$. Then, letting $w$ be the sum of terms of least degree in $r b^{l} a b^{m} s, w$ cannot occur in $\alpha a \beta-r b^{l} a b^{m} s$ by the existence of nonzero $g^{\prime}(b)$. Consequently $\alpha a \beta \neq 0$ by the existence of the nonzero $w$, contrary to $\alpha a \beta \in \alpha R \beta=0$.

Thus $\alpha=0$ or $\beta=0$, and therefore $R$ is prime.
Next we consider the structure of right or left regular elements in the ring $R$ above.

Remark. Every element in $R$ can be expressed by

$$
k+f+g b \text { or } k^{\prime}+f^{\prime}+b g^{\prime} \text { with } f, f^{\prime}, g, g^{\prime} \in R,
$$

where every term of $f$ (resp., $f^{\prime}$ ) does not end (resp., start) by $b$ when nonzero.
(1) Suppose that $\alpha$ is not right regular in $R$. Then $\alpha \in R b$ by the argument above. Hence, letting $\alpha=k+f+g b$, we get $k+f=0$. The converse is obvious. Therefore $k+f \neq 0$ if and only if $\alpha$ is right regular.
(2) Suppose that $\beta$ is not left regular in $R$. Then $\beta \in b R$ by the argument above. Hence, letting $\beta=k^{\prime}+f^{\prime}+b g^{\prime}$, we get $k^{\prime}+f^{\prime}=0$. The converse is obvious. Therefore $k^{\prime}+f^{\prime} \neq 0$ if and only if $\alpha$ is left regular.
(3) Every element in $R$ can be also expressed by

$$
k+f+f_{1} b+b f_{2}+g+b f_{3} b \text { with } f, f_{i} \in R \text { and } g \in b K[b]
$$

where every term of $f$ does not start and does not end by $b$, every term of $f_{1}$ does not start by $b$, and every term of $f_{2}$ does not end by $b$.

Suppose that $\gamma=k+f+f_{1} b+b f_{2}+g+b f_{3} b$ is regular in $R$. Then $k+f+b f_{2} \neq 0$ by (1) since $\gamma$ is right regular; and since $\gamma$ is left regular, we moreover get $k+f \neq 0$ by (2). Therefore $\gamma$ is regular if and only if $k+f \neq 0$.

## 3. Another kind of unit-IFP ring

We follow the construction and refer to the argument in [4, Example 14]. Let $F$ be a field and $A=F\langle a, b, c\rangle$ (resp., $A_{1}=F\langle a, b\rangle$ ) be the free algebra generated by the noncommuting indeterminates $a, b, c$ (resp., $a, b$ ) over $F$. Next let $B$ the subalgebra of $A$ which consists of all polynomials with zero constant terms in $A$, and $B_{1}$ be the subalgebra of $A_{1}$ which consists of all polynomials with zero constant terms in $A_{1}$. Then $A=K+B$ and $A_{1}=K+B_{1}$. Consider the ideal $I$ of $A$ generated by

$$
c c, a c, \text { and } c r c \text { with } r \in B
$$

Set $R=A / I$, and identify $a, b, c$ with their images in $R$ for simplicity. Then $R$ is not an IFP ring because $a c=0$ but $a b c \neq 0$. We will show that $R$ is a unit-IFP ring.

Let $C$ be the linear space, over $F$, of the monomials in $B$ with exactly one $c$. Then $C^{2}=0, B=C+B_{1}+I, A=K+C+B_{1}+I$, and $R=K+C+B_{1}$; hence every element in $R$ is expressed by

$$
k+f_{1}+f_{2} \text { with } k \in K, f_{1} \in C, \text { and } f_{2} \in B_{1}
$$

Let $r=k+f_{1}+f_{2}$ be a unit in $R$. Then $r s=1$ for some $s=k^{\prime}+g_{1}+g_{2} \in R$ with $k^{\prime} \in K, g_{1} \in C$, and $g_{2} \in B_{1}$. This yields

$$
1=k k^{\prime}+\left(k^{\prime} f_{1}+k g_{1}\right)+\left(k^{\prime} f_{2}+k g_{2}\right)+\left(f_{1} g_{1}+f_{1} g_{2}+f_{2} g_{1}\right)+f_{2} g_{2}
$$

$$
=1+\left(k^{\prime} f_{1}+k g_{1}\right)+\left(k^{\prime} f_{2}+k g_{2}\right)+\left(f_{1} g_{2}+f_{2} g_{1}\right)+f_{2} g_{2}
$$

noting $k k^{\prime}=1$ and $f_{1} g_{1} \in I$. This implies

$$
\left(k^{\prime} f_{1}+k g_{1}\right)+\left(f_{1} g_{2}+f_{2} g_{1}\right)+\left(k^{\prime} f_{2}+k g_{2}+f_{2} g_{2}\right)=0
$$

with $\left(k^{\prime} f_{1}+k g_{1}\right)+\left(f_{1} g_{2}+f_{2} g_{1}\right) \in C$ and $k^{\prime} f_{2}+k g_{2}+f_{2} g_{2} \in B_{1}$. So we have
$(*) \quad k^{\prime} f_{2}+k g_{2}+f_{2} g_{2}=0$ and $\left(k^{\prime} f_{1}+k g_{1}\right)+\left(f_{1} g_{2}+f_{2} g_{1}\right)=0$.
From $k^{\prime} f_{2}+k g_{2}=-f_{2} g_{2}$, we conclude $k^{\prime} f_{2}+k g_{2}=0$ and $f_{2} g_{2}=0$ by considering the degrees of both sides. So $f_{2}=0$ or $g_{2}=0$.

Suppose $f_{2}=0$. Then we get $k g_{2}=0$ from $k^{\prime} f_{2}+k g_{2}=0$, and $g_{2}=0$ follows because $k \neq 0$. Similarly $g_{2}=0$ implies $f_{2}=0$. Consequently we now have

$$
r=k+f_{1} \text { and } s=k^{\prime}+g_{1} \text { with } k^{\prime} f_{1}+k g_{1}=0
$$

noting $f_{1} g_{1}=0$. Therefore

$$
U(R)=\{k+f \mid 0 \neq k \in K \text { and } f \in C\} .
$$

Next we observe the structure of zero-divisors in $R$. Let $\alpha \beta=0$ for $0 \neq \alpha=$ $h+a_{1}+a_{2}$ and $0 \neq \beta=h^{\prime}+b_{1}+b_{2}$ in $R$, where $h, h^{\prime} \in K, a_{1}, b_{1} \in C$, and $a_{2}, b_{2} \in B_{1}$. Then $h h^{\prime}=0$, so $h=0$ or $h^{\prime}=0$.

Let $h=0$, i.e., $\alpha=a_{1}+a_{2}$. Then
$0=\left(h^{\prime} a_{1}+a_{1} b_{1}+a_{1} b_{2}+a_{2} b_{1}\right)+\left(h^{\prime} a_{2}+a_{2} b_{2}\right)=\left(h^{\prime} a_{1}+a_{1} b_{2}+a_{2} b_{1}\right)+\left(h^{\prime} a_{2}+a_{2} b_{2}\right)$, noting $a_{1} b_{1}=0$. So $h^{\prime} a_{1}+a_{1} b_{2}+a_{2} b_{1}=0$ and $h^{\prime} a_{2}+a_{2} b_{2}=0$. As above, $h^{\prime} a_{2}+a_{2} b_{2}=0$ implies that $a_{2}=0$ or $b_{2}=0$.

Suppose $a_{2}=0$. Then $h^{\prime} a_{1}+a_{1} b_{2}+a_{2} b_{1}=0$ implies $h^{\prime} a_{1}+a_{1} b_{2}=0$. Since $b_{2} \in B_{1}$, we get $h^{\prime} a_{1}=0$ and $a_{1} b_{2}=0$. Here if $h^{\prime} \neq 0$, then $a_{1}=0$ and so $\alpha=0$, contrary to $\alpha \neq 0$. So $h^{\prime}=0$ and $\beta=b_{1}+b_{2}$. Consequently $0=\alpha \beta=a_{1}\left(b_{1}+b_{2}\right)=a_{1} b_{1}+a_{1} b_{2}=a_{1} b_{2}$. If $b_{2} \neq 0$, then $\alpha=a_{1}=0$ since $b_{2} \in B_{1}$, contrary to $\alpha \neq 0$. So $b_{2}=0$ and $\beta=b_{1}$.

Suppose $b_{2}=0$. Then $h^{\prime} a_{2}+a_{2} b_{2}=0$ implies $h^{\prime} a_{2}=0$. If $a_{2} \neq 0$, then $h^{\prime}=0$, entailing $\alpha=a_{1}+a_{2}$ and $\beta=b_{1}$. In this case, we have that $a_{2} \in B_{1} a$ and $b_{1} \in c B_{1}$ by help of the claim in [4, Example 14]. If $a_{2}=0$, then $a=a_{1}$, and $h^{\prime} a_{1}+a_{1} b_{2}+a_{2} b_{1}=0$ implies $h^{\prime} a_{1}=0$. So $h^{\prime}=0$ because $a_{1} \neq 0$. Consequently $\alpha=a_{1}$ and $\beta=b_{1}$.

Therefore

$$
\text { " } \alpha \in C \text { and } \beta \in C \text { " or " } \alpha \in C+B_{1} a \text { and } \beta \in c B_{1} \text { " }
$$

when $\alpha \beta=0$ for $0 \neq \alpha, \beta \in R$.
Consider $\alpha \in N(R)$. Then we have

$$
\alpha \in C \cap C=C \text { or } \alpha \in\left(C+B_{1} a\right) \cap c B_{1}=c B_{1}
$$

by the preceding argument. So $\alpha \in C$, and $N(R) \subseteq C$ follows. But $C^{2}=0$, and $C \subseteq N(R)$ follows. Thus $C=N(R)$, and hence $U(R)=\{k+f \mid 0 \neq k \in K$ and $f \in C\}=\{k+f \mid 0 \neq k \in K$ and $f \in N(R)\}$

$$
=(K \backslash\{0\})+C .
$$

Suppose that $\alpha \beta=0$ for $\alpha, \beta \in R$. Then $\alpha, \beta \in C$ or $\alpha=a_{1}+a_{2}^{\prime} a, \beta=c b_{2}^{\prime}$ with $a_{1} \in C$ and $a_{2}^{\prime}, b_{2}^{\prime} \in B_{1}$. So

$$
\alpha U(R) \beta=\alpha((K \backslash\{0\})+C) \beta=(K \backslash\{0\}) \alpha \beta+\alpha C \beta=\alpha C \beta=0
$$

because $\alpha C \beta$ is either contained in $C C C=0$ or $\left(a_{1}+a_{2}^{\prime} a\right) C\left(c b_{2}^{\prime}\right)=0$. Therefore $R$ is a unit-IFP ring.
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