## Czechoslovak Mathematical Journal

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Czechoslovak Mathematical Journal, Vol. 69 (2019), No. 1, 197-205

Persistent URL: http://dml.cz/dmlcz/147627

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# NIL-CLEAN AND UNIT-REGULAR ELEMENTS IN CERTAIN SUBRINGS OF $\mathbb{M}_{2}(\mathbb{Z})$ 

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Received May 25, 2017. Published online July 23, 2018.

In memory of the birth of Wu's nephew Zirui Wu
Abstract. An element in a ring is clean (or, unit-regular) if it is the sum (or, the product) of an idempotent and a unit, and is nil-clean if it is the sum of an idempotent and a nilpotent. Firstly, we show that Jacobson's lemma does not hold for nil-clean elements in a ring, answering a question posed by Koşan, Wang and Zhou (2016). Secondly, we present new counter-examples to Diesl's question whether a nil-clean element is clean in a ring. Lastly, we give new examples of unit-regular elements that are not clean in a ring. The rings under consideration in our examples are particular subrings of $\mathbb{M}_{2}(\mathbb{Z})$.

Keywords: clean element; nil-clean element; unit-regular element; Jacobson's lemma for nil-clean elements

MSC 2010: 16U60, 16S50, 11D09

## 1. Introduction

In 2013, Diesl in [5] introduced the notion of a nil-clean element (ring), as a variant of the much-studied notion of a clean element (ring) due to Nicholson. An element in a ring is called nil-clean (clean) if it is a sum of an idempotent and a nilpotent (unit), and the ring is nil-clean (clean) if its every element is nil-clean (clean). Nilclean rings have attracted much attention recently and have been shown to have

[^0]close connections with clean rings, strongly $\pi$-regular rings, Boolean rings, and Köthe conjecture.

For any two elements $a, b \in R, 1-a b$ is a unit if and only if $1-b a$ is a unit. This result is known as Jacobson's lemma for units. There are several analogous results in the literature. It is known that Jacobson's lemma holds for Drazin invertible elements (see [4]) and for generalized Drazin invertible elements (see [10]). In [8], the authors proved that Jacobson's lemma holds for $\pi$-regular elements and unit $\pi$-regular elements, but fails for clean elements. In [7], it is proved that Jacobson's lemma holds for strongly nil-clean elements and a question left open in [7] asks whether Jacobson's lemma holds for nil-clean elements. Here we give a negative answer to this question.

In [5], Diesl proved, among others, that a nil-clean ring is clean, and asked whether a nil-clean element is clean. In [1], Andrica and Călugăreanu found a nil-clean but not clean element in the matrix ring $\mathbb{M}_{2}(\mathbb{Z})$ by a long, fairly difficult process, involving solving Pell equations. Here we reconsider Diesl's question by working on the subring $\left(\begin{array}{ll}\mathbb{Z} & \mathbb{Z} \\ s^{2} \mathbb{Z}\end{array}\right)$ of $\mathbb{M}_{2}(\mathbb{Z})$ instead of $\mathbb{M}_{2}(\mathbb{Z})$. Because the subring $\left(\begin{array}{ll}\mathbb{Z} & \mathbb{Z} \\ s^{2} \mathbb{Z}\end{array}\right)$ contains much less clean elements than $\mathbb{M}_{2}(\mathbb{Z})$, there is a huge advantage to working in $\left(\begin{array}{c}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$ for constructing counter-examples to Diesl's question. Here we present a simple and direct way to construct a nil-clean but not clean element in the ring $\binom{\mathbb{Z}}{s^{2} \mathbb{Z}}$ for every positive integer $s \geqslant 3$. We also find a nil-clean but not clean element in the ring $\left(\begin{array}{c}\mathbb{Z} \\ 2^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$, but our handling of this case needs the help of a result of Andrica and Călugăreanu in [1]. Thus, not every nil-clean element is clean in the ring $\left(\begin{array}{c}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$ for every $0 \neq s \in \mathbb{Z}$.

An element in a ring is unit-regular if it is a product of an idempotent and a unit, and a ring is unit-regular if its every element is unit-regular. By Camillo and Khurana in [2], every unit-regular ring is clean. This motivated Khurana and Lam in [6] to consider whether a single unit-regular element in a ring is clean. In [6], a criterion is given for a matrix $\left(\begin{array}{ll}a & b \\ 0 & 0\end{array}\right)$ to be clean in the ring $\mathbb{M}_{2}(K)$ over a commutative ring $K$. When it is applied to $K=\mathbb{Z}$, the authors of [6] are able to give many examples of unit-regular matrices that are not clean in $\mathbb{M}_{2}(\mathbb{Z})$. Here as a supplement to Khurana and Lam's work, we give more examples of unit-regular elements that are not clean in the ring $\left(\begin{array}{c}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$ and our argument is fairly simple.

Throughout the paper, $\mathbb{Z}$ is the ring of integers, $\mathbb{M}_{2}(\mathbb{Z})$ is the $2 \times 2$ matrix ring over $\mathbb{Z}$ whose identity is denoted by $I_{2}$.

## 2. Jacobson's lemma for nil-Clean elements

Our first needed lemma is [3], Lemma 1.5 (or see [1], Lemma 1).
Lemma 2.1. Let $s \in \mathbb{Z}$. A matrix $A$ in the $\operatorname{ring}\left(\begin{array}{ll}\mathbb{Z} \\ s \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$ is a nontrivial idempotent if and only if $A=\left(\begin{array}{cc}a+1 & u \\ v s & -a\end{array}\right)$ with $a^{2}+a+s u v=0$.

As our first result, the following theorem shows that Jacobson's lemma does not hold for nil-clean elements.

Theorem 2.2. Let $R=\left(\begin{array}{cl}\mathbb{Z} & \mathbb{Z} \\ 4 \mathbb{Z} & \mathbb{Z}\end{array}\right), A=\left(\begin{array}{cc}-2 & 0 \\ 0 & -1\end{array}\right)$ and $B=\left(\begin{array}{cc}1 & 6 \\ -28 & -3\end{array}\right) \in R$. Then $I_{2}-A B$ is nil-clean but $I_{2}-B A$ is not nil-clean in $R$.

Proof. We see that $I_{2}-A B=\left(\begin{array}{cc}3 & 12 \\ -28 & -2\end{array}\right)=\left(\begin{array}{cc}9 & 3 \\ -24 & -8\end{array}\right)+\left(\begin{array}{cc}-6 & 9 \\ -4 & 6\end{array}\right)$ is a sum of an idempotent and a nilpotent in $R$. Assume on the contrary that $I_{2}-B A=\left(\begin{array}{cc}3 & 6 \\ -56 & -2\end{array}\right)$ is nil-clean in $R$. Then there exists an idempotent $C$ in $R$ such that $I_{2}-B A-C$ is a nilpotent in $R$. It can be seen that $C \neq 0$ and $C \neq I_{2}$. So, by Lemma 2.1, $C=\left(\begin{array}{cc}a+1 & u \\ 4 v & -a\end{array}\right)$ where $a^{2}+a+4 u v=0$. Moreover, by [1], Lemma $2, I_{2}-B A-C=$ $\left(\begin{array}{cc}b & x \\ 4 y & -b\end{array}\right)$ where $b^{2}+4 x y=0$. Thus, $\left(\begin{array}{cc}3 & 6 \\ -56 & -2\end{array}\right)=\left(\begin{array}{cc}a+b+1 & u+x \\ 4 v+4 y & -a-b\end{array}\right)$. Therefore, we have

$$
a+b=2, \quad u+x=6, \quad v+y=-14, \quad a^{2}+a+4 u v=0=b^{2}+4 x y
$$

and we deduce $5 a=56 u-24 v-332$. Then $u=\frac{5 a+24 v+332}{56}$. From $a^{2}+a+4 u v=0$, it follows that

$$
a(a+1)+\frac{5 a+24 v+332}{14} v=0
$$

That is,

$$
\begin{equation*}
14 a^{2}+(14+5 v) a+(24 v+332) v=0 \tag{2.1}
\end{equation*}
$$

The discriminant of (2.1), considered as a quadratic equation in $a$, is $\Delta=(14+5 v)^{2}-$ $56 v(24 v+332)=-1319 v^{2}-18452 v+196$. In order to have integer solutions for equation (2.1), it is necessary that $\Delta \geqslant 0$ and $\Delta$ is a perfect square. The quadratic function $f(v)=-1319 v^{2}-18452 v+196$ concaves down and has two zeros at -14 and $\frac{14}{1319}$. So $f(v) \geqslant 0$ if and only if $-14 \leqslant v \leqslant \frac{14}{1319}$. Hence, if equation (2.1) has an integer solution, then $v$ must be an integer between -14 and 0 . Now we can proceed with the following cases.

Case 1. If $v$ is any of the values $-11,-10,-9,-8,-7,-6,-5,-2$ and -1 , then $f(v)$ is not a perfect square.

Case 2. For $v=0$, we have $y=-14$ and $a^{2}+a=0$. So $(2-a)^{2}-56 x=0$. As $a=0$ or -1 , such an integer $x$ does not exist.

Case 3. If $v=-14$, then $y=0, b=0$ and $a=2$. So $6-56 u=0$. But such an integer $u$ does not exist.

Case 4. If $v=-13$, then $y=-1$. Thus, $a^{2}+a+4 u v=0$ gives $a^{2}+a-52 u=0$ and $b^{2}+4 x y=0$ gives $a^{2}-4 a-20+4 u=0$. We deduce $14 a^{2}-51 a-260=0$, so $a=\frac{91}{14}$ or $-\frac{20}{7}$, a contradiction.

Case 5. If $v=-3$, then $y=-11$. As argued in case 4, we obtain $14 a^{2}-a-780=0$, which gives $a=\frac{15}{2}$ or $-\frac{52}{7}$, a contradiction.

Case 6. If $v=-12$, then $y=-2$. As argued in case 4, we get $7 a^{2}-23 a-264=0$, which gives $a=8$ or $-\frac{33}{7}$. But if $a=8$, then $a^{2}+a+4 u v=0$ gives $72-48 u=0$ and so $u=\frac{3}{2}$, a contradiction.

Case 7. If $v=-4$, then $y=-10$. As argued in case 4 , we obtain $7 a^{2}-3 a-472=0$, which gives $a=-8$ or $\frac{59}{7}$. But if $a=-8$, then $a^{2}+a+4 u v=0$ gives $56-16 u=0$ and so $u=\frac{7}{2}$, a contradiction.

Therefore, we have proved that $I_{2}-B A$ is not nil-clean in $R$.

## 3. Nil-CLEAN ELEMENTS NEED NOT BE CLEAN: MORE COUNTER-EXAMPLES

By [1], not every nil-clean matrix is clean in $\mathbb{M}_{2}(\mathbb{Z})$. We next prove that, for any positive integer $s \geqslant 2$, not every nil-clean element is clean in the ring $\left(\begin{array}{c}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$. In contrast to the difficult search of the counter-example in [1], our construction in Theorem 3.1 below is direct and fairly simple.

Theorem 3.1. If $s \geqslant 3$, then $\left(\begin{array}{cc}1+s & 1 \\ s^{2} & -s\end{array}\right)$ is nil-clean, but not clean in $\left(\begin{array}{cc}\mathbb{Z} & \mathbb{Z} \\ s^{2} \mathbb{Z}\end{array}\right)$.
Proof. Let $R=\left(\begin{array}{cc}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$. We see that

$$
A:=\left(\begin{array}{cc}
1+s & 1 \\
s^{2} & -s
\end{array}\right)=\left(\begin{array}{cc}
1 & 0 \\
2 s^{2} & 0
\end{array}\right)+\left(\begin{array}{cc}
s & 1 \\
-s^{2} & -s
\end{array}\right)
$$

is a sum of an idempotent and a nilpotent in $R$. Assume on the contrary that $A=E+(A-E)$ where $E^{2}=E \in R$ and $A-E$ is invertible in $R$. Then one can easily see that $E \neq 0$ and $E \neq I_{2}$. So we can write $E=\left(\begin{array}{cc}r+1 & p \\ s^{2} & q\end{array}-r\right)$ with $r^{2}+r+s^{2} p q=0$ by Lemma 2.1. We have $\pm 1=\operatorname{det}(A-E)=r-2 s^{2}+2 r s+s^{2}(p+q)$. It follows that $\operatorname{gcd}(r, s)=1$. As $r(1+r)+s^{2} p q=0$, we deduce that $s^{2} \mid 1+r$.

If $\operatorname{det}(A-E)=1$, then $1=r-2 s^{2}+2 r s+s^{2}(p+q)$, so $1+r=-2 s^{2}+2 r(1+s)+$ $s^{2}(p+q)$. It follows that $s^{2}$ divides $2(1+s) r$. But $\operatorname{gcd}(r, s)=1$ and $\operatorname{gcd}(s, s+1)=1$, we infer $s^{2} \mid 2$, a contradiction.

If $\operatorname{det}(A-E)=-1$, then $-(1+r)=-2 s^{2}+2 r s+s^{2}(p+q)$. It follows that $s^{2} \mid 2 r s$, so $s \mid 2$, a contradiction.

Remark 3.2. By Theorem 3.1, for $s \geqslant 3$ the matrix $\left(\begin{array}{cc}1+s & 1 \\ s^{2} & -s\end{array}\right)$ is nil-clean but not clean in $\left(\begin{array}{ll}\mathbb{Z} & \mathbb{Z} \\ s^{2} \mathbb{Z} & \mathbb{Z}\end{array}\right)$. However, $\left(\begin{array}{cc}1+s & 1 \\ s^{2} & -s\end{array}\right)$ is clean in $\mathbb{M}_{2}(\mathbb{Z})$, because $\left(\begin{array}{cc}1+s & 1 \\ s^{2} & -s\end{array}\right)=$ $\left(\begin{array}{cc}s & 1 \\ s-s^{2} & 1-s\end{array}\right)+\left(\begin{array}{cc}1 & 0 \\ -s+2 s^{2} & -1\end{array}\right)$ is a sum of an idempotent and a unit in $\mathbb{M}_{2}(\mathbb{Z})$. This computation shows that there is a huge advantage to working in $\left(\begin{array}{c}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$ instead of $\mathbb{M}_{2}(\mathbb{Z})$ for constructing counter-examples to Diesl's question.

Theorem 3.3. Not every nil-clean matrix is clean in $\binom{\mathbb{Z}}{4 \mathbb{Z}}$.
Proof. Let $R=\left(\begin{array}{c}\mathbb{Z} \\ 4 \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$. As seen in Theorem 2.2, $C=\left(\begin{array}{cc}3 & 12 \\ -28 & -2\end{array}\right)$ is nilclean in $R$. Next we show that $C$ is not clean in $R$. Assume on the contrary that $C=E+(C-E)$ where $E^{2}=E \in R$ and $C-E$ is invertible in $R$. One easily sees that $E$ must be a nontrivial idempotent. So, we can write $E=\left(\begin{array}{cc}\gamma+1 & p \\ 4 q & -\gamma\end{array}\right)$ with $\gamma^{2}+\gamma+4 p q=0$ by Lemma 2.1. To get a contradiction, we use a result of Andrica and Călugăreanu in [1].

We write $C=\left(\begin{array}{cc}\alpha+\beta+1 & u+x \\ 4 v+4 y & -\alpha-\beta\end{array}\right)$ in $R$, where $\alpha=8, \beta=-6, u=3, v=-6$, $x=9$ and $y=-1$, and where $C=\left(\begin{array}{cc}3 & 12 \\ -28 & -2\end{array}\right)=\left(\begin{array}{cc}\alpha+1 & u \\ 4 v & -\alpha\end{array}\right)+\left(\begin{array}{cc}\beta & x \\ 4 y & -\beta\end{array}\right)$ is a sum of an idempotent and a nilpotent in $R$ and hence in $\mathbb{M}_{2}(\mathbb{Z})$. Moreover, it is clear that neither $C$ nor $I_{2}-C$ is a nilpotent. Let $r:=\alpha+\beta=2$ and $\delta:=-\operatorname{det}(C)=-330$.

Case 1: $\operatorname{det}(C-E)=1$. By Andrica and Călugăreanu [1], Theorem 4, we have the (elliptic) Pell equation

$$
X^{2}-(1+4 \delta) Y^{2}=4(4 v+4 y)^{2}(2 r+1)^{2}\left(\delta^{2}+2 \delta+2\right)
$$

with

$$
\begin{gathered}
X=(2 r+1)[-(1+4 \delta) 4 q+(2 \delta+3)(4 v+4 y)] \\
Y=2(4 v+4 y)^{2} p+\left(2 r^{2}+2 r+1+2 \delta\right) 4 q-(2 \delta+3)(4 v+4 y)
\end{gathered}
$$

That is,

$$
X^{2}+1319 Y^{2}=8486172800
$$

with

$$
\begin{gathered}
X=26380 q+91980 \\
Y=1568 p-2588 q-18396
\end{gathered}
$$

As 20 divides $X, 20$ divides $Y$. As $Y \neq 0,20^{2} \leqslant Y^{2}$. Thus, $X^{2}=8486172800-$ $1319 Y^{2} \leqslant 8486172800-1319 \cdot 20^{2}=8485645200$, so $-92117.5<X<92117.5$,
i.e., $-92117.5<26380 q+91980<92117.5$. It follows that $-7<q<1$. A case-by-case checking shows that only when $q=0$ the Pell equation has integer solutions, which are $X=91980$ and $Y= \pm 140$. But this would yield that $p=\frac{2317}{196}$ or $p=\frac{1141}{98}$, a contradiction.

Case 2: $\operatorname{det}(C-E)=-1$. By Andrica and Călugăreanu [1], Theorem 4, we have the (elliptic) Pell equation

$$
X^{2}-(1+4 \delta) Y^{2}=4(4 v+4 y)^{2}(2 r+1)^{2} \delta(\delta-2)
$$

with

$$
\begin{gathered}
X=(2 r+1)[-(1+4 \delta) 4 q+(2 \delta-1)(4 v+4 y)] \\
Y=2(4 v+4 y)^{2} p+\left(2 r^{2}+2 r+1+2 \delta\right) 4 q-(2 \delta-1)(4 v+4 y) .
\end{gathered}
$$

That is,

$$
X^{2}+1319 Y^{2}=8589504000
$$

with

$$
\begin{gathered}
X=26380 q+92540 \\
Y=1568 p-2588 q-18508
\end{gathered}
$$

As 20 divides $X, 20$ divides $Y$. As $Y \neq 0,20^{2} \leqslant Y^{2}$. Thus, $X^{2}=8589504000-$ $1319 Y^{2} \leqslant 8589504000-1319 \cdot 20^{2}=8588976400$, so $-92677<X<92677$, i.e., $-92677<26380 q+92540<92677$. It follows that $-7 \leqslant q \leqslant 0$. A case-bycase checking shows that the Pell equation has integer solutions only when $q=0$ or $q=-7$. When $q=0$, the solutions are $X=92540$ and $Y= \pm 140$, which implies $p=\frac{333}{28}$ or $p=\frac{82}{7}$, a contradiction. When $q=-7$, the solutions are $X=-92120$ and $Y= \pm 280$, which implies $p=\frac{3}{7}$ or $p=\frac{1}{14}$, a contradiction.

Hence, we have proved that $C$ is not clean in $R$.
To sum up we can conclude the following:
Theorem 3.4. If $s \geqslant 1$, then not every nil-clean element is clean in $\left(\begin{array}{c}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$.
Remark 3.5. We point out that, for two distinct positive integers $s$ and $t$, the two rings $\left(\begin{array}{c}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$ and $\left(\begin{array}{c}\mathbb{Z} \\ t^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$ are not isomorphic. To see this, we note that $\left(\begin{array}{cc}\mathbb{Z} & \mathbb{Z} \\ s^{2} \mathbb{Z} & \mathbb{Z}\end{array}\right) \cong\left(\begin{array}{ll}\mathbb{Z} & s \mathbb{Z} \\ s \mathbb{Z} & \mathbb{Z}\end{array}\right) \operatorname{via}\left(\begin{array}{cc}a & x \\ s^{2} & y\end{array}\right) \leftrightarrow\left(\begin{array}{cc}a & s x \\ s y & b\end{array}\right)$, and that $\left(\begin{array}{cc}\mathbb{Z} & s \mathbb{Z} \\ s \mathbb{Z} & \mathbb{Z}\end{array}\right) \cong \mathbb{M}_{2}(\mathbb{Z} ; s)$, the formal matrix ring defined in [9] (see [9], Proposition 4 (3)). Hence, by [9], Example 23, $\left(\begin{array}{cc}\mathbb{Z} & \mathbb{Z} \\ s^{2} \mathbb{Z} & \mathbb{Z}\end{array}\right) \cong\left(\begin{array}{cc}\mathbb{Z} & \mathbb{Z} \\ t^{2} \mathbb{Z}\end{array}\right)$ if and only if $s=t$.

## 4. Unit-REGULAR ELEMENTS NEED NOT BE CLEAN: MORE COUNTER-EXAMPLES

Every unit-regular ring is clean by Camillo and Khurana in [2]. By Khurana and Lam in [6], a single unit-regular element in a ring need not be clean. Indeed, a criterion is given in [6] for a matrix $\left(\begin{array}{ll}a & b \\ 0 & 0\end{array}\right)$ in $\mathbb{M}_{2}(K)$ over a commutative ring $K$ to be clean, and this enables the authors of [6] to give many examples of unit-regular matrices in $\mathbb{M}_{2}(\mathbb{Z})$ that are not clean.

Next we give more examples of unit-regular elements that are not clean in some subrings of $\mathbb{M}_{2}(\mathbb{Z})$ and our argument is fairly simple.

Theorem 4.1. If $s \geqslant 3$, then $\left(\begin{array}{rr}s+1 & s \\ 0 & 0\end{array}\right)$ is unit-regular, but not clean in $\left(\begin{array}{cc}\mathbb{Z} & \mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$. Proof. Let $R=\left(\begin{array}{cc}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$. We see that

$$
A:=\left(\begin{array}{cc}
s+1 & s \\
0 & 0
\end{array}\right)=\left(\begin{array}{ll}
1 & 0 \\
0 & 0
\end{array}\right)\left(\begin{array}{cc}
s+1 & 1 \\
-s^{2} & -s+1
\end{array}\right)
$$

is a product of an idempotent and a unit in $R$. Assume on the contrary that $A=$ $E+(A-E)$ where $E^{2}=E \in R$ and $A-E$ is invertible in $R$. Then one can easily see that $E \neq 0$ and $E \neq I_{2}$. So we can write $E=\left(\begin{array}{cc}r+1 & p \\ s^{2} q & -r\end{array}\right)$ with $r^{2}+r+s^{2} p q=0$ by Lemma 2.1. In view of $r^{2}+r+s^{2} p q=0$, we have $\pm 1=\operatorname{det}(A-E)=r s+r+s^{2} q$, and hence $\operatorname{gcd}(r, s)=1$. Thus, it follows from $r^{2}+r+s^{2} p q=0$ that $s \mid 1+r$.

If $\operatorname{det}(A-E)=1$, then $r s+r+s^{2} q=1$ and so $r(s+2)=(1+r)-s^{2} q$. It follows that $s^{2} \mid r(s+2)$. Hence $s^{2} \mid s+2$, and so $s \mid 2$, a contradiction.

If $\operatorname{det}(A-E)=-1$, then $r s+r+s^{2} q=-1$ and so $r s=-(1+r)-s^{2} q$. It follows that $s^{2} \mid r s$, so $s \mid r$, a contradiction.

Remark 4.2. The matrix $\left(\begin{array}{rr}s+1 & s \\ 0 & 0\end{array}\right)$ in Theorem 4.1 is clean in $\mathbb{M}_{2}(\mathbb{Z})$, because $\left(\begin{array}{cc}s+1 & s \\ 0 & 0\end{array}\right)=\left(\begin{array}{ll}0 & 0 \\ 1 & 1\end{array}\right)+\left(\begin{array}{cc}s+1 & s \\ -1 & -1\end{array}\right)$ is a sum of an idempotent and a unit in $\mathbb{M}_{2}(\mathbb{Z})$.

Example 4.3. The matrix $\left(\begin{array}{cc}11 & 1 \\ 0 & 0\end{array}\right)$ is unit-regular, but not clean in $\left(\begin{array}{c}\mathbb{Z} \\ 4 \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$.
Proof. As $A:=\left(\begin{array}{rr}11 & 1 \\ 0 & 0\end{array}\right)=\left(\begin{array}{ll}1 & 0 \\ 0 & 0\end{array}\right)\left(\begin{array}{ll}11 & 1 \\ 32 & 3\end{array}\right), A$ is unit-regular in $R:=\left(\begin{array}{cc}\mathbb{Z} \\ 4 \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$.
Assume on the contrary that $A=E+(A-E)$ where $E^{2}=E \in R$ and $A-E$ is invertible in $R$. Then one easily sees that $E \neq 0$ and $E \neq I_{2}$, so $E=\left(\begin{array}{cc}r+1 & p \\ 4 q & -r\end{array}\right)$ with $r^{2}+r+4 p q=0$ by Lemma 2.1. It follows that $\pm 1=\operatorname{det}(A-E)=11 r+4 q$.

If $11 r+4 q=1$, then we have an equation $q(121 p+4 q-13)=-3$, which has no integer solutions for $p, q$. If $11 r+4 q=-1$, then we have an equation $q(242 p+8 q-18)=5$, which has no integer solutions for $p, q$. Hence, $A$ is not clean in $R$.

Thus, we can conclude the following:
Theorem 4.4. If $s \geqslant 1$, then not every unit-regular element is clean in $\left(\begin{array}{cc}\mathbb{Z} \\ s^{2} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$.
By Khurana and Lam in [6], the matrix $\left(\begin{array}{rr}12 & 5 \\ 0 & 0\end{array}\right)$ is unit-regular but not clean in $\mathbb{M}_{2}(\mathbb{Z})$, and this is the "smallest" such example one can find in $\mathbb{M}_{2}(\mathbb{Z})$. But "smaller" such examples can be found in some subrings of $\mathbb{M}_{2}(\mathbb{Z})$.
Example 4.5. The matrix $\left(\begin{array}{ll}3 & 1 \\ 0 & 0\end{array}\right)$ is unit-regular, but not clean in $\left(\begin{array}{cc}\mathbb{Z} \\ 2^{3} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$.
Proof. Let $R=\left(\begin{array}{c}\mathbb{Z} \\ 2^{3} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$. We see that

$$
A:=\left(\begin{array}{ll}
3 & 1 \\
0 & 0
\end{array}\right)=\left(\begin{array}{ll}
1 & 0 \\
0 & 0
\end{array}\right)\left(\begin{array}{ll}
3 & 1 \\
8 & 3
\end{array}\right)
$$

is unit-regular in $R$. Assume on the contrary that $A=E+(A-E)$ where $E^{2}=E \in R$ and $A-E$ is invertible in $R$. Then one easily sees that $E \neq 0$ and $E \neq I_{2}$, so $E=\left(\begin{array}{cc}r+1 & p \\ 8 q & -r\end{array}\right)$ with $r^{2}+r+8 p q=0$ by Lemma 2.1. As $r^{2}+r+8 p q=0$, we have $\pm 1=\operatorname{det}(A-E)=3 r+8 q$, and hence $\operatorname{gcd}(2, r)=1$. Thus, it follows from $r^{2}+r+8 p q=0$ that $8 \mid 1+r$.

If $\operatorname{det}(A-E)=1$, then $3 r+8 q=1$ and so $4 r=(1+r)-8 q$. It follows that $8 \mid 4 r$, so $2 \mid r$, a contradiction.

If $\operatorname{det}(A-E)=-1$, then $3 r+8 q=-1$ and so $2 r=-(1+r)-8 q$. It follows that $8 \mid 2 r$, so $4 \mid r$, a contradiction.

Example 4.6. If $n \geqslant 3$, then the matrix $\left(\begin{array}{cc}2^{n-1}-1 & 1 \\ 0 & 0\end{array}\right)$ is unit-regular, but not clean in $\left(\begin{array}{cc}\mathbb{Z} & \mathbb{Z} \\ 2^{n} \mathbb{Z} & \mathbb{Z}\end{array}\right)$.

Proof. The matrix $A:=\left(\begin{array}{rr}2^{n-1}-1 & 1 \\ 0 & 0\end{array}\right)=\left(\begin{array}{ll}10 \\ 0 & 0\end{array}\right)\left(\begin{array}{cc}2^{n-1}-1 & 1 \\ 2^{2 n-2}-2^{n} & 2^{n-1}-1\end{array}\right)$ is unitregular in $R:=\left(\begin{array}{c}\mathbb{Z} \\ 2^{n} \mathbb{Z} \\ \mathbb{Z}\end{array}\right)$. Assume on the contrary that $A=E+(A-E)$ where $E^{2}=E \in R$ and $A-E$ is invertible in $R$. Then one sees that $E \neq 0$ and $E \neq I_{2}$, so $E=\left(\begin{array}{cc}r+1 & p \\ 2^{n} q & -r\end{array}\right)$ with $r^{2}+r+2^{n} p q=0$ by Lemma 2.1. As $r^{2}+r+2^{n} p q=0$, we have $\pm 1=\operatorname{det}(A-E)=\left(2^{n-1}-1\right) r+2^{n} q$. It follows that $\operatorname{gcd}(2, r)=1$ and $2^{n} \mid 1+r$.

If $\left(2^{n-1}-1\right) r+2^{n} q=1$, then $\left(2^{n-1}\right) r=(1+r)-2^{n} q$. So $2^{n} \mid 2^{n-1} r$ and thus $2 \mid r$, a contradiction.

If $\left(2^{n-1}-1\right) r+2^{n} q=-1$, then $\left(2^{n-1}-2\right) r=-(1+r)-2^{n} q$. So $2^{n} \mid\left(2^{n-1}-2\right) r$, and hence $2 \mid 1$, a contradiction.

So, $A$ is not clean in $R$.
Acknowledgment. The authors are grateful to the reviewer and the editor for their valuable comments and suggestions to improve this paper.

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[^0]:    The research of Tang was supported by National Natural Science Foundation of China (11661014, 11661013, 11461010), the Guangxi Science Research and Technology Development Project (1599005-2-13), the Guangxi Natural Science Foundation (2016GXNSFDA380017), and the Scientific Research Fund of Guangxi Education Department (KY2015ZD075). Zhou's research was supported by a Discovery Grant from NSERC of Canada.

