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In $\triangle ABC$ the following relationship holds:

$$\sum \cot^2 \frac{A}{2} + 3 \left(\sum \tan \frac{A}{2} \right)^2 \geq 2 \sum \cot \frac{A}{2} \cot \frac{B}{2}$$

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$$\begin{aligned} \sum \cot^2 \frac{A}{2} &= \left(\sum \cot \frac{A}{2} \right)^2 - 2 \sum \cot \frac{A}{2} \cot \frac{B}{2} = \left(\frac{s}{r} \right)^2 - 2 \sum \frac{s^2}{r_a r_b} = \\ &= \frac{s^2}{r^2} - 2s^2 \frac{(\sum r_a)}{r_a r_b r_c} = \frac{s^2}{r^2} - \frac{2s^2(4R+r)}{s^2 r} = \frac{s^2}{r^2} - \frac{8R+2r}{r} \quad (1) \end{aligned}$$

$$\begin{aligned} 2 \sum \cot \frac{A}{2} \cot \frac{B}{2} &= 2 \sum \frac{s^2}{r_a r_b} = 2s^2 \frac{(\sum r_a)}{r_a r_b r_c} = \frac{2s^2(4R+r)}{s^2 r} = \frac{8R+2r}{r} \quad (2) \\ 3 \left(\sum \tan \frac{A}{2} \right)^2 &= 3 \left(\frac{4R+r}{s} \right)^2 \stackrel{\text{Doucet}}{\geq} 3 \cdot 3 = 9 \quad (3) \end{aligned}$$

$$\begin{aligned} \sum \cot^2 \frac{A}{2} + 3 \left(\sum \tan \frac{A}{2} \right)^2 &\stackrel{(1)\&(3)}{\geq} \frac{s^2}{r^2} - \frac{8R+2r}{r} + 9 \stackrel{\text{Gerretsen}}{\geq} \\ &= \frac{16Rr - 5r^2}{r^2} - \frac{8R+2r}{r} + 9 = \frac{16R - 5r - 8R - 2r + 9r}{r} = \\ &= \frac{8R+2r}{r} \stackrel{(2)}{\geq} 2 \sum \cot \frac{A}{2} \cot \frac{B}{2} \end{aligned}$$

Equality holds for $A = B = C$