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In $\triangle ABC$ the following relationship holds:

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

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Solution by Tapas Das-India

We know that $s^2 \ge 3r(4R+r)$

$$\cot^{2}\frac{A}{2} + \cot^{2}\frac{B}{2} + \cot^{2}\frac{C}{2} = \sum \cot^{2}\frac{A}{2} = \sum \frac{s^{2}}{r_{a}^{2}} =$$

$$= s^{2} \left(\left(\sum \frac{1}{r_{a}} \right)^{2} - 2 \sum \frac{1}{r_{a}r_{b}} \right) = s^{2} \left(\frac{1}{r^{2}} - \frac{2(4R+r)}{s^{2}r} \right) =$$

$$= \frac{s^{2}}{r^{2}} - \frac{2(4R+r)}{r} \ge \frac{3r(4R+r)}{r^{2}} - \frac{2(4R+r)}{r} = \frac{4R+r}{r}$$
(1)
$$3 \left(\tan \frac{A}{2} + \tan \frac{B}{2} + \tan \frac{C}{2} \right)^{2} = 3 \left(\frac{4R+r}{s} \right)^{2} = \frac{3(4R+r)^{2}}{s^{2}} \le$$

$$\leq \frac{3(4R+r)^{2}}{3r(4R+r)} = \frac{4R+r}{r} \stackrel{(1)}{\le} \cot^{2}\frac{A}{2} + \cot^{2}\frac{B}{2} + \cot^{2}\frac{C}{2}$$

Equality holds for an equilateral triangle.