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Research Paper

## SOME REMARKS ON $(\operatorname{INC}(R))^{c}$

KRISHNA L. PUROHIT, JAYDEEP PAREJIYA*, MAHESH M. PARSANIA


#### Abstract

Let $R$ be a commutative ring with identity $1 \neq 0$ which admits atleast two maximal ideals. In this article, we have studied simple, undirected graph $(\operatorname{INC}(R))^{c}$ whose vertex set is the set of all proper ideals which are not contained in $J(R)$ and two distinct vertices $I_{1}$ and $I_{2}$ are joined by an edge in $(\operatorname{INC}(R))^{c}$ if and only if $I_{1} \subseteq I_{2}$ or $I_{2} \subseteq I_{1}$. In this article, we have studied some interesting properties of $(\operatorname{INC}(R))^{c}$.


## 1. Introduction

The rings considered in this article are commutative with identity $1 \neq 0$ which admits atleast two maximal ideals. The idea of associating a graph with certain subsets of a commutative ring and exploring the interplay between the ring-theoretic properties of a ring and the graphtheoretic properties of the graph associated with it began with the work of I. Beck in [8].

For a commutative ring $R$, we denote the set of all maximal ideals of $R$ by $\operatorname{Max}(R)$. We denote the cardinality of a set $A$ using the notation $|A|$. Let $R$ be a ring. Then $V(I)=$

[^0]*Corresponding author
$\{J \in I(R): J \subseteq I\}$; where $I(R)$ denotes the set of all proper ideals of $R$. The graphs considered in this article are undirected. Let $G=(V, E)$ be a simple graph. Recall from [7] that the complement of $G$, denoted by $G^{c}$ is a graph whose vertex set is $V$ and two distinct $u, v \in V$ are joined by an edge in $G^{c}$ if and only if there exists no edge in $G$ joining $u$ and $v$. Let $R$ be a ring with $|\operatorname{Max}(R)| \geq 2$. Inspired by the research work done on the comaximal graph and comaximal ideal graph of algebraic structures in [2, 12, 13, 14, 15, 18, 19, 23, 25] and the research work done on the annihilating-ideal graph of a ring in [9, 10, 21], Ye and Wu [26] introduced and investigated an undirected graph associated with $R$ whose vertex set equals $\{I \in I(R): I \nsubseteq J(R)\}$ and distinct vertices $I_{1}, I_{2}$ are joined by an edge if and only if $I_{1}+I_{2}=R$. Ye and Wu called the graph introduced and studied by them in [26] as the comaximal ideal graph of $R$ and denoted it using the notation $\mathscr{C}(R)$.

Visweswaran and Parejiya [22] introduced an undirected graph structure associated with $R$ denoted by $\operatorname{INC}(R)$, whose vertex set equals $\{I \in I(R): I \nsubseteq J(R)\}$ and distinct vertices $I_{1}, I_{2}$ are joined by an edge if and only if $I_{1}$ and $I_{2}$ are not comparable under the inclusion relation. Motivated by this research work, we have discussed some properties of $(\operatorname{INC}(R))^{c}$ in this article.

We give brief of the theorems, proved in this article. In Theorem 3.1, we have proved that if $R$ is a ring with $|\operatorname{Max}(R)|=2$ then $(\operatorname{INC}(R))^{c}$ is a disconnected graph with two components. In Theorem 3.2, we have showed that if $R$ is a ring with $|\operatorname{Max}(R)|=n ; n \geq 3, n \in \mathbb{N}$ then $(\operatorname{INC}(R))^{c}$ is connected and $\operatorname{diam}\left((\operatorname{INC}(R))^{c}\right)=3$. In Theorem 4.1, we have proved that if $R$ is a ring with $|\operatorname{Max}(R)| \geq 4$ then $(\operatorname{INC}(R))^{c}$ is not a bipartite graph. In Theorem 4.2, we have proved that for a ring $R$ with $|\operatorname{Max}(R)|=3,(\operatorname{INC}(R))^{c}$ is bipartite if and only if $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. In Theorem 4.3, we have investigated that if $R$ is a ring with $|\operatorname{Max}(R)|=2$, then $(\operatorname{INC}(R))^{c}$ is a bipartite graph if and only if $R$ is ring isomorphic to one of the following rings:- (i) $F_{1} \times F_{2}$; where $F_{i}$ is a field for each $i \in\{1,2\}$. (ii) $R_{1} \times F_{2}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}$ is a field. (iii) $F_{1} \times R_{2}$; where $F_{1}$ is a field and $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$. (iv) $R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$. In Theorem 4.4, we have proved that for a ring $R$ with $|\operatorname{Max}(R)| \geq 2,(\operatorname{INC}(R))^{c}$ is bipartite if and only if one of the following conditions hold:- (i) $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. (ii) $R \cong F_{1} \times F_{2}$; where $F_{i}$ is a field for each $i \in\{1,2\}$. (iii) $R \cong R_{1} \times F_{2}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}$ is a field. (iv) $R \cong F_{1} \times R_{2}$; where $F_{1}$ is a field and $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$. (v) $R \cong R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is $\operatorname{SPIR}$ with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$. In Theorem 4.5, we have investigated that for a ring $R$ with $|\operatorname{Max}(R)| \geq 2,(\operatorname{INC}(R))^{c}$ is not a complete bipartite graph. In Theorem 5.1, we have proved that $(\operatorname{INC}(R))^{c}$ is not a split graph if $R$ is a ring with $|\operatorname{Max}(R)| \geq 3$. We
have proved in Theorem 6.1 that for a ring $R$ with $|\operatorname{Max}(R)| \geq 4, \operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=3$. In Theorem 6.2, we have shown that for a ring $R$ with $|\operatorname{Max}(R)|=3, \operatorname{girth}\left((\operatorname{INC}(R))^{c}\right) \leq 6$. Illustration 1 shows that upper bound of the inequality in Theorem 6.2 is obtained by a ring $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{i}$ is a field $\forall i \in\{1,2,3\}$. In Theorem 6.3, we have investigated that for a ring $R$ with $|\operatorname{Max}(R)|=3, \operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=6$ if and only if $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{i}$ is a field $\forall i \in\{1,2,3\}$. In Theorem 7.1, we have shown that for a ring $R$ with $|\operatorname{Max}(R)|=n, n \geq 5$ and $n \in \mathbb{N}$, $\left.(\operatorname{INC}(R))^{c}\right)$ is not planar. Theorem 7.2 (7.3 resp.) gives the characterization of rings $R$ with $\left.|\operatorname{Max}(R)|=3(|\operatorname{Max}(R)|=4 \text { resp.) for which ( } \operatorname{INC}(R))^{c}\right)$ is planar. In Theorem 8.1, we have proved that $(\operatorname{INC}(R))^{c}$ is not complemented if $R$ is a ring with $|\operatorname{Max}(R)|=4$. In Theorem 8.2 (and 8.3 resp.), we have characterized rings $R$ with $|\operatorname{Max}(R)|=3\left(|\operatorname{Max}(R)|=2\right.$ resp.) for which $(\operatorname{INC}(R))^{c}$ is complemented. Corollary 8.4 gives characterization of ring $R$ for which $(\operatorname{INC}(R))^{c}$ is complemented. Corollary 8.5 depicts that $(\operatorname{INC}(R))^{c}$ is uniquely complemented if and only if $R \cong R_{1} \times R_{2}$; where ( $R_{i}, m_{i}$ ) is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$.

## 2. Preliminaries

It is useful to recall the following definitions and results from graph theory. Let $G=(V, E)$ be a graph. Let $a, b \in V, a \neq b$. Recall that the distance between $a$ and $b$, denoted by $d(a, b)$ is defined as the length of a shortest path in $G$ between $a$ and $b$ if such a path exists, otherwise $d(a, b)=\infty$. We define $d(a, a)=0$. Let $G$ be a simple graph. Then the complement $G^{c}$ of $G$ is defined by taking $V\left(G^{c}\right)=V(G)$ and making two vertices $u$ and $v$ adjacent in $G^{c}$ if and only if they are non-adjacent in $G[7]$. A graph $G$ is said to be connected if for any distinct $a, b \in V$, there exists a path in $G$ between $a$ and $b$. Recall from [7] that the diameter of a connected graph $G=(V, E)$ denoted by $\operatorname{diam}(G)$ is defined as $\operatorname{diam}(G)=\sup \{d(a, b) \mid a, b \in V\}$. Let $G=(V, E)$ be a connected graph. Let $a \in V$. Recall that $G$ is a split graph if $V(G)$ is the disjoint union of two nonempty subsets $K$ and $S$ such that the subgraph of $G$ induced on $K$ is complete and $S$ is an independent set of $G$.

Let $G=(V, E)$ be a graph such that $G$ contains a cycle. Recall from [7] that the girth of $G$ denoted by $\operatorname{girth}(G)$ is defined as the length of a shortest cycle in $G$. If a graph $G$ does not contain any cycle, then we define $\operatorname{girth}(G)=\infty$. Let $n \in \mathbb{N}$. A complete graph on $n$ vertices is denoted by $K_{n}$. Let $G=(V, E)$ be a graph. Then $G$ is said to be bipartite if the vertex set $V$ of $G$ can be partitioned into two nonempty subsets $V_{1}$ and $V_{2}$ such that each edge of $G$ has one end in $V_{1}$ and the other in $V_{2}$. A bipartite graph with vertex partition $V_{1}$ and $V_{2}$ is said to be complete, if each element of $V_{1}$ is adjacent to every element of $V_{2}$. Let $m, n \in \mathbb{N}$. Let $G=(V, E)$ be a complete bipartite graph with $V=V_{1} \cup V_{2}$. If $\left|V_{1}\right|=m$ and $\left|V_{2}\right|=n$, then $G$ is denoted by $K_{m, n}[7]$. Let $G=(V, E)$ be a graph. Recall from [4] that two distinct
vertices $u, v$ of $G$ are said to be orthogonal, written $u \perp v$ if $u$ and $v$ are adjacent in $G$ and there is no vertex of $G$ which is adjacent to both $u$ and $v$ in $G$; that is, the edge $u-v$ is not an edge of any triangle in $G$. Let $u \in V$. A vertex $v$ of $G$ is said to be a complement of $u$ if $u \perp v$ [4]. Moreover, we recall from [4] that $G$ is complemented if each vertex of $G$ admits a complement in $G$. Furthermore, $G$ is said to be uniquely complemented if $G$ is complemented and whenever the vertices $u, v, w$ of $G$ are such that $u \perp v$ and $u \perp w$, then a vertex $x$ of $G$ is adjacent to $v$ in $G$ if and only if $x$ is adjacent to $w$ in $G$.

Let $G=(V, E)$ be a graph. Recall from [7], Definition 8.1.1] that $G$ is said to be planar if $G$ can be drawn in a plane in such a way that no two edges of $G$ intersect in a point other than a vertex of $G$. Recall that two adjacent edges are said to be in series if their common end vertex is of degree two [11, pg.9]. Two graphs are said to be homeomorphic if one graph can be obtained from the other by intersection of vertices of degree two or by the merger of edges in series [11, pg. 100]. It is useful to note from [11, pg. 93] that the graph $K_{5}$ is referred to as Kuratowski's first graph and $K_{3,3}$ is referred to as Kuratowski's second graph. The celebrated theorem of Kuratowski states that a graph $G$ is planar if and only if $G$ does not contain either of Kuratowski's two graphs or any graph homeomorphic to either of them [11, Theorem 5.9].

A ring $R$ is said to be local if it has a unique maximal ideal. Recall that a principal ideal ring $R$ is said to be a special principal ring (SPIR) if $R$ admits only one prime ideal. If $\mathfrak{m}$ is the only prime ideal of $R$, then $\mathfrak{m}$ is necessarily nilpotent. If $R$ is a special principal ideal ring with $\mathfrak{m}$ as its only prime ideal, then we describe it using the notation that $(R, \mathfrak{m})$ is a SPIR. Let $\mathfrak{m}$ be a nonzero maximal ideal of a ring $R$ such that $\mathfrak{m}$ is principal and is nilpotent. Let $n \geq 2$ be least with the property that $\mathfrak{m}^{n}=(0)$. Then it follows from the proof of $(i i i) \Rightarrow(i)$ of [6] that $\left\{\mathfrak{m}^{i} \mid i \in\{1, \ldots, n-1\}\right\}$ is the set of all nonzero proper ideals of $R$. As each ideal of $R$ is principal with $\mathfrak{m}$ as its only prime ideal, it follows that $(R, \mathfrak{m})$ is a SPIR.

## 3. $\operatorname{Diam}\left((\operatorname{INC}(R))^{c}\right)$

Theorem 3.1. Let $R$ be a ring with $|M a x(R)|=2$. Then $(\operatorname{INC}(R))^{c}$ is a disconnected graph with two components.

Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}\right\}$. Suppose that $(\operatorname{INC}(R))^{c}$ is connected. Consider $V_{i}=\{I \in$ $I(R): I \subseteq M_{i}$ but $\left.I \nsubseteq M_{j}\right\}$ for $i, j \in\{1,2\}$; where $j \neq i$. Observe that $V_{1} \cap V_{2}=\emptyset$. Let $G_{i}$ be the subgraph of $(\operatorname{INC}(R))^{c}$ induced on $V_{i}$; for $i \in\{1,2\}$. Let $I, J \in V\left(G_{1}\right)$. Note that $I-M_{1}-J$ is a path between $I$ and $J$. So, $G_{1}$ is a connected subgraph of $(\operatorname{INC}(R))^{c}$. Similarly, $G_{2}$ is a connected subgraph of $(\operatorname{INC}(R))^{c}$. Note that there is no edge in $(\operatorname{INC}(R))^{c}$ with one end vertex in $V\left(G_{1}\right)$ and another end vertex in $V\left(G_{2}\right)$. So, $(\operatorname{INC}(R))^{c}$ is a disconnected graph with two components, $G_{1}$ and $G_{2}$.

Theorem 3.2. Let $R$ be a ring with $|\operatorname{Max}(R)|=n ; n \in \mathbb{N}$ and $n \geq 3$. Then $(\operatorname{INC}(R))^{c}$ is connected and $\operatorname{diam}(\operatorname{INC}(R))^{c}=3$.

Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}, \ldots, M_{n}\right\} ; n \in \mathbb{N}$ and $n \geq 3$. Let $I, J \in V\left((\operatorname{INC}(R))^{c}\right)$ be distinct non-adjacent vertices. Since $I, J \nsubseteq J(R)$, there exists $M_{i}, M_{j} \in \operatorname{Max}(R)$ such that $I \nsubseteq M_{i}$ and $J \nsubseteq M_{j}$; for some $i, j \in\{1,2, \ldots, n\}$.
Case (i) $M_{i}=M_{j}$
Suppose that $I J \subseteq J(R)$. Then $I J \subseteq M_{i}$. So, either $I \subseteq M_{i}$ or $J \subseteq M_{i}$. This is not possible. So, $I J \nsubseteq J(R)$. If $I J=I$ then $I \subseteq J$. So, $I$ and $J$ are adjacent in $(\operatorname{INC}(R))^{c}$ which is a contradiction. Hence, $I J \neq I$. Similarly, $I J \neq J$. So, $I-I J-J$ is a path of length two between $I$ and $J$ in $(\operatorname{INC}(R))^{c}$.
Case (ii) $M_{i} \neq M_{j}$
If $J \nsubseteq M_{i}$, then by Case (i) we have a path of length two between $I$ and $J$. So, $J \subseteq M_{i}$. If $I \nsubseteq M_{j}$ then by Case (i), we have a path of length two between $I$ and $J$. So, $I \subseteq M_{j}$. Let $I M_{i} \nsubseteq J(R)$. If $J=M_{i}$, then $I-I M_{i}-M_{i}=J$ is a path of length two between $I$ and $J$ in $(\operatorname{INC}(R))^{c}$. If $J \subsetneq M_{i}$, then $I-I M_{i}-M_{i}-J$ is a path of length three between $I$ and $J$ in $(\operatorname{INC}(R))^{c}$. Let $J M_{j} \nsubseteq J(R)$. If $I=M_{j}$, then $I=M_{j}-J M_{j}-J$ is a path of length two between $I$ and $J$. If $I \subsetneq M_{j}$, then $I-M_{j}-J M_{j}-J$ is a path of length three between $I$ and $J$ in $(\operatorname{INC}(R))^{c}$. So, let $I M_{i} \subseteq J(R)$ and $J M_{j} \subseteq J(R)$. So, $I \subseteq M_{1} M_{2} \ldots M_{i-1} M_{i+1} \ldots M_{n}$ and $J \subseteq M_{1} M_{2} \ldots M_{j-1} M_{j+1} \ldots M_{n}$. Then $I-M_{k}-J$ is a path of length two between $I$ and $J$ in $(\operatorname{INC}(R))^{c}$; where $M_{k} \in \operatorname{Max}(R)$ and $k \in\{1,2, \ldots, n\} \backslash\{i, j\}$. Hence, $\operatorname{diam}\left((\operatorname{INC}(R))^{c}\right) \leq 3$.

Note that $M_{1}$ and $M_{2}$ are not adjacent in $(\operatorname{INC}(R))^{c}$. So, $(\operatorname{INC}(R))^{c}$ is not complete. Thus $\operatorname{diam}\left((\operatorname{INC}(R))^{c}\right) \neq 1$. Suppose that $\operatorname{diam}\left((\operatorname{INC}(R))^{c}\right)=2$ for some ring $R$. Note that $M_{1}$ and $M_{2} M_{3} \ldots M_{n}$ are non-adjacent vertices in $(\operatorname{INC}(R))^{c}$. Suppose that there exists a path of length two between $M_{1}$ and $M_{2} M_{3} \ldots M_{n}$ say, $M_{1}-I-M_{2} M_{3} \ldots M_{n}$; for some $I \in V\left((\operatorname{INC}(R))^{c}\right)$. Then $I \subseteq M_{1}$. Suppose $M_{2} M_{3} \ldots M_{n} \subseteq I$. Then $M_{2} M_{3} \ldots M_{n} \subseteq M_{1}$. Hence, $M_{i} \subseteq M_{1}$; for some $i \in\{1,2, \ldots, n\}$ which is not possible. So, $I \subseteq M_{2} M_{3} \ldots M_{n}$. So, $I \subseteq M_{1} M_{2} \ldots M_{n}=J(R)$ which is not possible as $I \nsubseteq J(R)$. Hence, $\operatorname{diam}\left((\operatorname{INC}(R))^{c}\right) \neq 2$. Therefore, $\operatorname{diam}\left((\operatorname{INC}(R))^{c}\right)=3$.

## 4. Bipartiteness of $(\operatorname{INC}(R))^{c}$

Theorem 4.1. Let $R$ be a ring with $|M a x(R)| \geq 4$. Then $(\operatorname{INC}(R))^{c}$ is not a bipartite graph.
Proof. Let $M_{1}, M_{2}, M_{3}, M_{4} \in \operatorname{Max}(R)$. Suppose that $(\operatorname{INC}(R))^{c}$ is a bipartite graph with $V_{1}$ and $V_{2}$ as its bipartite sets. Suppose that $M_{i} \in V_{1}$; for $M_{i} \in \operatorname{Max}(R)$ and $i \in\{1,2,3,4\}$. Without loss of generality, we may assume that $M_{1} \in V_{1}$. Note that $M_{1} M_{2}$ is adjacent to $M_{1}$. So, $M_{1} M_{2} \notin V_{1}$. Also, $M_{1} M_{2}$ is adjacent to $M_{2}$. So, $M_{1} M_{2} \notin V_{2}$. This is not possible.

Thus, $\operatorname{Max}(R) \subseteq V_{i}$; for some $i \in\{1,2\}$. Without loss of generality, we may assume that $\operatorname{Max}(R) \subseteq V_{1}$. Now, $M_{1} M_{2}$ is adjacent to $M_{1}$. So, $M_{1} M_{2} \notin V_{1}$. So, $M_{1} M_{2} \in V_{2}$. Also, $M_{1} M_{2} M_{3}$ is adjacent to $M_{1}$. So, $M_{1} M_{2} M_{3} \notin V_{1}$. But $M_{1} M_{2} M_{3}$ is also adjacent to $M_{1} M_{2}$. So, $M_{1} M_{2} M_{3} \notin V_{2}$. Thus $(\operatorname{INC}(R))^{c}$ is not a bipartite graph.

Theorem 4.2. Let $R$ be a ring with $|M a x(R)|=3$. Then $(\operatorname{INC}(R))^{c}$ is bipartite if and only if $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields.

Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}, M_{3}\right\}$. Suppose that $(\operatorname{INC}(R))^{c}$ is bipartite. Let $V_{1}$ and $V_{2}$ be its bipartite sets. Suppose that $M_{i} \in V_{1}$ and $M_{j}, M_{k} \in V_{2}$; for distinct $i, j, k \in\{1,2,3\}$. Note that $M_{i} M_{j}$ is adjacent to $M_{i}$. So, $M_{i} M_{j} \notin V_{1}$. Also, $M_{i} M_{j}$ is adjacent to $M_{j}$. So, $M_{i} M_{j} \notin V_{2}$. This is not possible. So, $\operatorname{Max}(R) \subseteq V_{i}$; for some $i \in\{1,2\}$. Without loss of generality, we may assume that $\operatorname{Max}(R) \subseteq V_{1}$. Now, $M_{i} M_{j}$ is adjacent to $M_{i}$; for $i, j \in\{1,2,3\}$ and $j \neq i$. So, $M_{i} M_{j} \notin V_{1}$. Thus $M_{i} M_{j} \in V_{2}$; for all $i, j \in\{1,2,3\}$ and $i \neq j$. Suppose that $M_{i}^{2} \neq M_{i}$; for some $i \in\{1,2,3\}$. Without loss of generality, we may assume that $M_{1}^{2} \neq M_{1}$. Also, $M_{1}^{2} M_{j}$ is adjacent to $M_{j}$ in $(\operatorname{INC}(R))^{c}$ for $j \in\{1,2,3\}$. So, $M_{1}^{2} M_{j} \notin V_{1}$; for any $j \in\{1,2,3\}$. Observe that $M_{1}^{2} M_{j}$ is adjacent to $M_{1} M_{j}$ in $(\operatorname{INC}(R))^{c}$. So, $M_{1}^{2} M_{j} \notin V_{2}$. This is not possible. Thus $M_{i}^{2}=M_{i}$; for each $i \in\{1,2,3\}$. Let $x_{i} \in M_{i} \backslash(0)$; for some $i \in\{1,2,3\}$. Let if possible, $M_{i} \neq R x_{i}$. Note that $\left(R x_{i}\right) M_{j}$ is adjacent to $M_{i}$; for $j \in\{1,2,3\}$ and $j \neq i$. So, $\left(R x_{i}\right) M_{j} \notin V_{1}$. Also, $\left(R x_{i}\right) M_{j}$ is adjacent to $M_{i} M_{j}$ in $(\operatorname{INC}(R))^{c}$. So, $\left(R x_{i}\right) M_{j} \notin V_{2}$. This is not possible. Thus $M_{i}=R x_{i}$; for some $x_{i} \in M_{i} \backslash(0), i \in\{1,2,3\}$. So, $J(R)=M_{1} M_{2} M_{3}=R x_{1} x_{2} x_{3}$ is principal and $(J(R))^{2}=J(R)$. By Nakayama's lemma [6, Proposition 2.6], $J(R)=(0)$. Hence, by Chinese Remainder Theorem [6, Proposition 1.10 (ii), (iii)], $R \cong \frac{R}{J(R)} \cong \frac{R}{M_{1}} \times \frac{R}{M_{2}} \times \frac{R}{M_{3}} \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. Conversely, assume that $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. Let $V_{1}=$ $\left\{M_{1}, M_{2}, M_{3}\right\}$ and $V_{2}=\left\{M_{1} M_{2}, M_{1} M_{3}, M_{2} M_{3}\right\}$. Then $V_{1} \cup V_{2}=V\left((\operatorname{INC}(R))^{c}\right)$ and $V_{1} \cap V_{2}=\emptyset$. Note that $V_{1}$ and $V_{2}$ form bipartite sets of $(\operatorname{INC}(R))^{c}$ and hence $(\operatorname{INC}(R))^{c}$ is a bipartite graph.

Theorem 4.3. Let $R$ be a ring with $|M a x(R)|=2$. Then $(\operatorname{INC}(R))^{c}$ is a bipartite graph if and only if $R$ is isomorphic to one of the following rings:
(i) $F_{1} \times F_{2}$; where $F_{i}$ is a field for each $i \in\{1,2\}$.
(ii) $R_{1} \times F_{2}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}$ is a field.
(iii) $F_{1} \times R_{2}$; where $F_{1}$ is a field and $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$.
(iv) $R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$.

Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}\right\}$. Note that there exists $a \in M_{1}$ and $b \in M_{2}$ such that $R a+R b=R$. It is clear that $a \notin M_{2}$ and $b \notin M_{1}$. Hence, $a^{n} \notin M_{2}$ and $b^{n} \notin M_{1}$; for all $n \geq 1$. Suppose that $(\operatorname{INC}(R))^{c}$ is a bipartite with vertex partition $V_{1}$ and $V_{2}$. We can assume without loss of generality that $R a \in V_{1}$. Now, either $R a=R a^{2}$ or $R a \neq R a^{2}$. If $R a=R a^{2}$, then $a=r a^{2}$; for some $r \in R$ and so, $r a=r^{2} a^{2}$. This implies that $r a$ is a non-trivial idempotent element of $R$. If $R a \neq R a^{2}$, then $R a^{2}$ must be in $V_{2}$. Observe that $R a \neq R a^{3}$. If $R a^{2} \neq R a^{3}$, then $R a^{3}$ can neither be in $V_{1}$ nor in $V_{2}$. This is impossible and so, we get that $R a^{2}=R a^{3}$. This implies that $R a^{2}=R a^{4}$. Hence, $a^{2}=s a^{4}$; for some $s \in R$ and so we get that $s a^{2}=s^{2} a^{4}$ and so $s a^{2}$ is a non-trivial idempotent element. Hence, there exists a non-zero local ring $R_{1}$ and $R_{2}$ such that $R$ is a ring isomorphic to $R_{1} \times R_{2}$. Let us denote the ring $R_{1} \times R_{2}$ by $T$. Let $m_{i}$ denote the unique maximal ideal of $R_{i}$; for each $i \in\{1,2\}$. Now, $(\operatorname{INC}(T))^{c}$ is bipartite by assumption. Let it be bipartite with vertex partition $W_{1}$ and $W_{2}$. If $R_{1}$ is not a field, then $(0) \times R_{2}, m_{1} \times R_{2}$ cannot be in same $W_{i}$; for each $i \in\{1,2\}$. We can assume that $(0) \times R_{2} \in W_{1}$ and $m_{1} \times R_{2} \in W_{2}$. Let $x \in m_{1} \backslash(0)$. If $m_{1} \neq R_{1} x$, then $R_{1} x \times R_{2}$ can neither be in $W_{1}$ nor be in $W_{2}$. This is impossible and so, $m_{1}=R_{1} x$. As $x \neq 0$, it follows that $R_{1} x \neq R_{1} x^{2}$. If $R_{1} x^{2} \neq(0)$, then $R_{1} x^{2} \times R_{2}$ can neither be in $W_{1}$ nor be in $W_{2}$. This is impossible. So, $x^{2}=0$. Thus, either $R_{1}$ is a field or $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$. Similarly, it follows that either $R_{2}$ is a field or $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$. Thus, if $(\operatorname{INC}(R))^{c}$ is a bipartite then $R$ is ring isomorphic to one of the following rings:- (i) $F_{1} \times F_{2}$; where $F_{i}$ is a field for each $i \in\{1,2\}$. (ii) $R_{1} \times F_{2}$; where ( $R_{1}, m_{1}$ ) is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}$ is a field. (iii) $F_{1} \times R_{2}$; where $F_{1}$ is a field and ( $R_{2}, m_{2}$ ) is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$. (iv) $R_{1} \times R_{2}$; where ( $R_{i}, m_{i}$ ) is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$.

Conversely, suppose that $R$ is ring isomorphic to one of the following rings:- (i) $F_{1} \times F_{2}$; where $F_{i}$ is a field for each $i \in\{1,2\}$. (ii) $R_{1} \times F_{2}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}$ is a field. (iii) $F_{1} \times R_{2}$; where $F_{1}$ is a field and $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$. (iv) $R_{1} \times R_{2}$; where ( $R_{i}, m_{i}$ ) is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$. If $R \cong F_{1} \times F_{2}$; where $F_{i}$ is a field for each $i \in\{1,2\}$ then take $V_{1}=\left\{(0) \times F_{2}\right\}$ and $V_{2}=\left\{F_{1} \times(0)\right\}$. If $R \cong R_{1} \times F_{2}$ where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}$ is a field then take $V_{1}=\left\{(0) \times F_{2}, R_{1} \times(0)\right\}$ and $V_{2}=\left\{m_{1} \times F_{2}\right\}$. If $R \cong F_{1} \times R_{2}$; where $F_{1}$ is a field and $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$ then take $V_{1}=\left\{F_{1} \times(0),(0) \times R_{2}\right\}$ and $V_{2}=\left\{F_{1} \times m_{2}\right\}$. If $R \cong R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$ then take $V_{1}=\left\{R_{1} \times(0), m_{1} \times R_{2}\right\}$ and $V_{2}=\left\{(0) \times R_{2}, R_{1} \times m_{2}\right\}$. Note that in all the above cases, $V_{1} \cup V_{2}=V\left((\operatorname{INC}(R))^{c}\right)$ and $V_{1} \cap V_{2}=\emptyset$. So, in each of the above cases $V_{1}$ and $V_{2}$ form bipartite sets of $(\operatorname{INC}(R))^{c}$ and hence $(\operatorname{INC}(R))^{c}$ is a bipartite graph.

Theorem 4.4. Let $R$ be a ring with $|\operatorname{Max}(R)| \geq 2$. Then $(\operatorname{INC}(R))^{c}$ is bipartite if and only if one of the following conditions hold:
(i) $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields.
(ii) $R \cong F_{1} \times F_{2}$; where $F_{i}$ is a field for each $i \in\{1,2\}$.
(iii) $R \cong R_{1} \times F_{2}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}$ is a field.
(iv) $R \cong F_{1} \times R_{2}$; where $F_{1}$ is a field and $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$.
(v) $R \cong R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$.

Proof. Proof follows from Theorems 4.1, 4.2 and 4.3.

Theorem 4.5. Let $R$ be a ring with $|\operatorname{Max}(R)| \geq 2$. Then $(\operatorname{INC}(R))^{c}$ is not a complete bipartite graph.

Proof. Suppose that $(\operatorname{INC}(R))^{c}$ is a complete bipartite graph. Let $V_{1}$ and $V_{2}$ be the corresponding bipartite sets. Let $M_{1}, M_{2} \in \operatorname{Max}(R)$. Then $M_{1}$ and $M_{2}$ are not adjacent in $(\operatorname{INC}(R))^{c}$. So, $\operatorname{Max}(R) \subseteq V_{1}$ or $\operatorname{Max}(R) \subseteq V_{2}$. Without loss of generality, we may assume that $\operatorname{Max}(R) \subseteq V_{1}$. Since $V_{2} \neq \emptyset$, there exists $I \in V\left((\operatorname{INC}(R))^{c}\right)$ such that $I \in V_{2}$. Since we have assumed that $(\operatorname{INC}(R))^{c}$ is complete bipartite, $I$ is adjacent to $M$; for each $M \in \operatorname{Max}(R)$. So, $I \subseteq J(R)$ which is not possible. So, $(\operatorname{INC}(R))^{c}$ is not complete bipartite graph.

## 5. Splitness of $(\operatorname{INC}(R))^{c}$

Theorem 5.1. Let $|\operatorname{Max}(R)|=n ; n \in \mathbb{N}, n \geq 3$. Then $(\operatorname{INC}(R))^{c}$ is not a split graph.
Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}, \ldots, M_{n}\right\} ; n \in \mathbb{N}$ and $n \geq 3$. Suppose that $(\operatorname{INC}(R))^{c}$ is a split graph with $V\left((\operatorname{INC}(R))^{c}\right)=K \cup S$; where the subgraph of $(\operatorname{INC}(R))^{c}$ induced on $K$ is complete and $S$ is an independent set. Since $M_{i}$ is not adjacent to $M_{j}$; for $i \neq j$ and $i, j \in\{1,2, \ldots, n\}$, atmost one $M_{i}$ can be placed in $K$. Let $M_{1} \in K$ and $M_{2}, M_{3}, \ldots, M_{n} \in S$. Note that $M_{2} M_{3}$ is adjacent to $M_{2}$ in $(\operatorname{INC}(R))^{c}$. So, $M_{2} M_{3} \notin S$. Now, $M_{1}+M_{2} M_{3}=R$. So, $M_{2} M_{3} \notin K$. This is not possible. Hence, $\operatorname{Max}(R) \subseteq S$. Note that $M_{i} M_{j}$ and $M_{i}$ are adjacent in $(\operatorname{INC}(R))^{c}$ and since $M_{i} \in S, M_{i} M_{j} \in K$; for every $i, j \in\{1,2, \ldots, n\}$ where $i \neq j$. Note that $M_{1} M_{2}$ and $M_{2} M_{3}$ are not adjacent in $(\operatorname{INC}(R))^{c}$. This is not possible. Hence, $(\operatorname{INC}(R))^{c}$ is not a split graph.

## 6. $\operatorname{Girth}\left((\operatorname{INC}(R))^{c}\right)$

Theorem 6.1. Let $R$ be a ring with $|\operatorname{Max}(R)|=n ; n \in \mathbb{N}, n \geq 4$. Then $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=3$.
Proof. Let $M_{1}, M_{2}, M_{3} \in \operatorname{Max}(R)$. Suppose that $M_{1} M_{2} \subseteq J(R)$. Then $M_{1} M_{2} \subseteq M_{3}$. So, $M_{1} \subseteq M_{3}$ or $M_{2} \subseteq M_{3}$ which is not possible. Thus $M_{1} M_{2} \nsubseteq J(R)$. Also, if $M_{1} M_{2}=M_{1}$ (or $M_{1} M_{2}=M_{2}$ ) then $M_{1} \subseteq M_{2}$ (or $M_{2} \subseteq M_{1}$ ) which is also not possible. So, $M_{1} M_{2} \neq M_{i}$; for $i \in\{1,2\}$. Similarly, $M_{1} M_{2} M_{3} \neq M_{1} M_{2}$ and $M_{1} M_{2} M_{3} \neq M_{1}$. Also $M_{1} M_{2} M_{3} \neq J(R)$. So, we have a cycle $M_{1}-M_{1} M_{2}-M_{1} M_{2} M_{3}-M_{1}$ of length three in $(\operatorname{INC}(R))^{c}$. So, $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=$ 3.

Theorem 6.2. Let $R$ be a ring with $|\operatorname{Max}(R)|=3$. Then $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right) \leq 6$.
Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}, M_{3}\right\}$. Note that $M_{1}-M_{1} M_{2}-M_{2}-M_{2} M_{3}-M_{3}-M_{1} M_{3}-M_{1}$ is a cycle of length six. Hence, $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right) \leq 6$.

Illustration 1: Following is an example of a ring $R$ for which $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)$ is exactly the upper bound of above inequality. i.e. $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=6$.

Let $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. Let $M_{1}=(0) \times F_{2} \times F_{3}, M_{2}=$ $F_{1} \times(0) \times F_{3}$ and $M_{3}=F_{1} \times F_{2} \times(0)$. Then $(\operatorname{INC}(R))^{c}$ is itself a cycle $M_{1}-M_{1} M_{2}-M_{2}-$ $M_{2} M_{3}-M_{3}-M_{1} M_{3}-M_{1}$ of length 6. Hence, $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=6$.

Theorem 6.3. Let $R \cong R_{1} \times R_{2} \times R_{3}$ be a ring; where $\left(R_{i}, m_{i}\right)$ is a local ring for each $i \in\{1,2,3\}$. Then girth $\left((\operatorname{INC}(R))^{c}\right)=6$ if and only if $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields.

Proof. Assume that $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. Then by above Illustration 1, it is clear that $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=6$.

Conversely, assume that $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=6$. Let $R \cong R_{1} \times R_{2} \times R_{3}$; where $\left(R_{i}, m_{i}\right)$ is a local ring for all $i \in\{1,2,3\}$.
Case(i) $\left(R_{i}, m_{i}\right)$ is a local ring which is not a field; for all $i \in\{1,2,3\}$.
Note that $\operatorname{Max}(R)=\left\{M_{1}=m_{1} \times R_{2} \times R_{3}, M_{2}=R_{1} \times m_{2} \times R_{3}, M_{3}=R_{1} \times R_{2} \times m_{3}\right\}$. Let $I=m_{1} \times(0) \times R_{3}$. Here, $M_{1} M_{2}=m_{1} \times m_{2} \times R_{3}$. So, $I-M_{1} M_{2}-M_{1}-I$ is a cycle of length three. So, $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=3$.
Case(ii) $R \cong R_{1} \times R_{2} \times F$; where $\left(R_{i}, m_{i}\right)$ is a local ring which is not a field for all $i \in\{1,2\}$ and $F$ is a field.

Here, $\operatorname{Max}(R)=\left\{M_{1}=m_{1} \times R_{2} \times F, M_{2}=R_{1} \times m_{2} \times F, M_{3}=R_{1} \times R_{2} \times(0)\right\}$. Observe that $M_{1} M_{2}=m_{1} \times m_{2} \times F, M_{1} M_{3}=m_{1} \times R_{2} \times(0), M_{2} M_{3}=R_{1} \times m_{2} \times(0)$. Let $I=m_{1} \times(0) \times F \subsetneq$ $M_{1} M_{2} \backslash M_{3}$. Then $I-M_{1}-M_{1} M_{2}-I$ is a cycle of length three. So, $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=3$.

Proof is similar if $R \cong F \times R_{1} \times R_{2}$ or $R_{1} \times F \times R_{2}$; where ( $R_{i}, m_{i}$ ) is a local ring which is not a field for all $i \in\{1,2\}$ and $F$ is a field.
Case(iii) $R \cong R_{1} \times F_{1} \times F_{2}$; where $\left(R_{1}, m_{1}\right)$ is a local ring which is not a field and $F_{1}, F_{2}$ are fields.

Here, $\operatorname{Max}(R)=\left\{M_{1}=m_{1} \times F_{1} \times F_{2}, M_{2}=R_{1} \times(0) \times F_{2}, M_{3}=R_{1} \times F_{1} \times(0)\right\}$. Also, $M_{1} M_{2}=m_{1} \times(0) \times F_{2}, M_{2} M_{3}=R_{1} \times(0) \times(0), M_{1} M_{3}=m_{1} \times F_{1} \times(0)$. Let $I=(0) \times(0) \times F_{2} \subsetneq$ $M_{1} M_{2} \backslash M_{3}$. So, $I-M_{1} M_{2}-M_{1}-I$ is a cycle of length three. So, $\operatorname{girth}\left((\operatorname{INC}(R))^{c}\right)=3$. Proof runs similar for $R \cong F_{1} \times R_{1} \times F_{2}$ or $F_{1} \times F_{2} \times R_{1}$; where $F_{i}$ is a field for all $i \in\{1,2\}$ and $\left(R_{1}, m_{1}\right)$ is a local ring which is not a field. Hence, $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields.

## 7. Planarity of $(\operatorname{INC}(R))^{c}$

Theorem 7.1. Let $R$ be a ring with $|M a x(R)| \geq 5$. Then $(\operatorname{INC}(R))^{c}$ is not planar.
Proof. Let $M_{1}, M_{2}, M_{3}, M_{4}, M_{5} \in \operatorname{Max}(R)$. Observe that $M_{1} M_{2} M_{3}, M_{1} M_{2} M_{3} M_{4}$, $M_{1} M_{2} M_{3} M_{5}$ are distinct vertices in $(\operatorname{INC}(R))^{c}$. Note that a subgraph of $(\operatorname{INC}(R))^{c}$ induced on $V_{1} \cup V_{2}$ contains $K_{3,3}$; where $V_{1}=\left\{M_{1}, M_{2}, M_{3}\right\}$ and $V_{2}=\left\{M_{1} M_{2} M_{3}, M_{1} M_{2} M_{3} M_{4}\right.$, $\left.M_{1} M_{2} M_{3} M_{5}\right\}$. Hence, $(\operatorname{INC}(R))^{c}$ is not planar.

Theorem 7.2. Let $R$ be a ring with $|M a x(R)|=3$. Then $(\operatorname{INC}(R))^{c}$ is planar if and only if $R$ is isomorphic to one of the following rings:
(i) $R_{1} \times F_{2} \times F_{3}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}, F_{3}$ are fields.
(ii) $F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}, F_{3}$ are fields.

Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}, M_{3}\right\}$. Suppose that $(\operatorname{INC}(R))^{c}$ is planar. Let if possible, $M_{i}^{2} \neq$ $M_{i}$ and $M_{j}^{2} \neq M_{j}$; for some distinct $i, j \in\{1,2,3\}$. Then a subgraph of $(\operatorname{INC}(R))^{c}$ induced on $V_{1} \cup V_{2}$ contains $K_{3,3}$; where $V_{1}=\left\{M_{i}, M_{j}, M_{i} M_{j}\right\}$ and $V_{2}=\left\{M_{i}^{2} M_{j}, M_{i} M_{j}^{2}, M_{i}^{2} M_{j}^{2}\right\}$. So, $(\operatorname{INC}(R))^{c}$ is not planar which is not possible. So, we have following two possibilities:(i) $M_{i}^{2} \neq M_{i}$ and $M_{j}^{2}=M_{j}$; for $i \in\{1,2,3\}$ and for all $j \in\{1,2,3\} \backslash\{i\}$. (ii) $M_{i}^{2}=M_{i}$; for each $i \in\{1,2,3\}$. Suppose that $M_{i}^{2} \neq M_{i}$ and $M_{j}^{2}=M_{j}$; for $i \in\{1,2,3\}$ and for all $j \in\{1,2,3\} \backslash\{i\}$. Without loss of generality, we may assume that $M_{1}^{2} \neq M_{1}, M_{2}^{2}=M_{2}$ and $M_{3}^{2}=M_{3}$. Suppose that $M_{1}^{3}=M_{1}^{2}$. Let $x_{1} \in M_{1} \backslash\left(M_{2} \cup M_{3} \cup M_{1}^{2}\right)$. If $R x_{1} \neq M_{1}$ then $(\operatorname{INC}(R))^{c}$ contains a subgraph homeomorphic to $K_{3,3}$ as shown in following Figure 1. This is not possible. So, $M_{1}=R x_{1}$.

Let $x_{2} \in M_{2} \backslash\left(M_{1} \cup M_{3}\right)$. If $M_{2} \neq R x_{2}$ then a subgraph of $(\operatorname{INC}(R))^{c}$ induced on $V_{1} \cup V_{2}$ contains $K_{3,3} ;$ where $V_{1}=\left\{M_{1}, M_{2}, M_{1} M_{2}\right\}$ and $V_{2}=\left\{M_{1}^{2} M_{2}, M_{1} R x_{2}, M_{1}^{2}\left(R x_{2}\right)\right\}$.


Figure 1. $K_{3,3}$.
So, $M_{2}=R x_{2}$. By a similar argument, $M_{3}=R x_{3}$; for some $x_{3} \in M_{3} \backslash\left(M_{1} \cup M_{2}\right)$. So, $J(R)=M_{1} M_{2} M_{3}=R x_{1} x_{2} x_{3}$ is principal. Now, $M_{1}^{3} M_{2}^{2} M_{3}^{2}=M_{1}^{2} M_{2} M_{3}$. By Nakayama's lemma [6, Proposition 2.6], $M_{1}^{2} M_{2} M_{3}=(0)$. Thus by Chinese Remainder Theorem [6, Proposition 1.10(ii), (iii)], $R \cong \frac{R}{M_{1}^{2}} \times \frac{R}{M_{2}} \times \frac{R}{M_{3}} \cong R_{1} \times F_{2} \times F_{3}$; where ( $R_{1}, m_{1}$ ) is a local ring and $F_{2}, F_{3}$ are fields. Note that $m_{1}^{2}=(0)$. Let $P$ be any prime ideal of $R_{1}$. Then $P \subseteq m_{1}$. Now, $m_{1}^{2}=(0) \subseteq P$. So, $P=m_{1}$. Thus $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1}^{2}=(0)$. Hence, $R \cong R_{1} \times F_{2} \times F_{3}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1}^{2}=(0)$ and $F_{2}, F_{3}$ are fields.

Suppose that $M_{1}^{3} \neq M_{1}^{2}$. Let $x_{1} \in M_{1} \backslash\left(M_{2} \cup M_{3} \cup M_{1}^{2}\right)$. If $R x_{1} \neq M_{1}$ then a subgraph of $(\operatorname{INC}(R))^{c}$ induced on $V_{1} \cup V_{2}$ contains $K_{3,3}$; where $V_{1}=\left\{M_{1}, M_{2}, M_{1} M_{2}\right\}$ and $V_{2}=$ $\left\{M_{1}^{2} M_{2}, M_{1}^{3} M_{2},\left(R x_{1}\right) M_{2}\right\}$. So, $(\operatorname{INC}(R))^{c}$ is non-planar. So, $R x_{1}=M_{1}$. Also, if $M_{1}^{4} \neq M_{1}^{3}$, then a subgraph of $(\operatorname{INC}(R))^{c}$ induced on $V_{1} \cup V_{2}$ contains $K_{3,3}$; where $V_{1}=\left\{M_{1}, M_{2}, M_{1} M_{2}\right\}$ and $V_{2}=\left\{M_{1}^{2} M_{2}, M_{1}^{3} M_{2}, M_{1}^{4} M_{2}\right\}$. So it is non-planar which is not possible. Hence, $M_{1}^{4}=M_{1}^{3}$. Let $x_{2} \in M_{2} \backslash\left(M_{3} \cup M_{1}\right)$. If $R x_{2} \neq M_{2}$ then a subgraph of $(\operatorname{INC}(R))^{c}$ induced on $V_{1} \cup V_{2}$ contains $K_{3,3}$; where $V_{1}=\left\{M_{1}, M_{2}, M_{1} M_{2}\right\}$ and $V_{2}=\left\{M_{1}^{2} M_{2}, M_{1}^{3} M_{2}, M_{1}\left(R x_{2}\right)\right\}$. Hence, it is non-planar. This is not possible. So, $R x_{2}=M_{2}$. Similarly, $R x_{3}=M_{3}$; for some $x_{3} \in M_{3} \backslash\left(M_{1} \cup M_{2}\right)$. Thus $M_{i}=R x_{i} ; \forall i \in\{1,2,3\}$. Observe that $J(R)=M_{1} M_{2} M_{3}$. Let $I=M_{1} M_{2} M_{3}$ and $M=M_{1}^{3} M_{2} M_{3}$. Now, $I M=M_{1}^{4} M_{2}^{2} M_{3}^{2}=M_{1}^{3} M_{2} M_{3}=M$. By Nakayama's lemma [6, Proposition 2.6], $M=M_{1}^{3} M_{2} M_{3}=(0)$. Thus by Chinese Remainder Theorem [6, Proposition 1.10 (ii), (iii)], $R \cong R_{1} \times F_{2} \times F_{3}$; where ( $R_{1}, m_{1}$ ) is a local ring and $F_{1}, F_{2}$ are fields. If $m_{1}^{2} \neq(0)$ then $(\operatorname{INC}(R))^{c}$ contains a subgraph homeomorphic to $K_{3,3}$ as shown in the following Figure 2 and so it is non-planar which is not possible.

Thus $m_{1}^{2}=(0)$. Let $P$ be any prime ideal of $R_{1}$. Then $P \subseteq m_{1}$. Now, $m_{1}^{2}=(0) \subseteq P$. So, $P=m_{1}$. Thus $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$. Suppose, $M_{i}^{2}=M_{i}$;


Figure 2.
$\forall i \in\{1,2,3\}$. Note that $(J(R))^{2}=J(R)$. So by Nakayama's lemma [6, Proposition 2.6], $J(R)=(0)$. Thus by Chinese Remainder Theorem [6, Proposition 1.10 (ii), (iii)], $R \cong$ $\frac{R}{M_{1}} \times \frac{R}{M_{2}} \times \frac{R}{M_{3}} \cong F_{1} \times F_{2} \times F_{3}$ where $F_{1}, F_{2}$ and $F_{3}$ are fields.

Conversely, assume that $R \cong R_{1} \times F_{2} \times F_{3}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}, F_{3}$ are fields. Then clearly by Figure 3, $(\operatorname{INC}(R))^{c}$ is planar.


Figure 3. $\left(\operatorname{INC}\left(R_{1} \times F_{2} \times F_{3}\right)\right)^{c}$.

If $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. Then $V\left(\left(\operatorname{INC}\left(F_{1} \times F_{2} \times F_{3}\right)\right)^{c}\right)=$ $\left\{M_{1}, M_{2}, M_{3}, M_{1} M_{2}, M_{1} M_{3}, M_{2} M_{3}\right\}$. Clearly $(\operatorname{INC}(R))^{c}$ is a cycle $M_{1}-M_{1} M_{2}-M_{2}-M_{2} M_{3}-$ $M_{3}-M_{1} M_{3}-M_{1}$. Hence, $(\operatorname{INC}(R))^{c}$ is planar.

Theorem 7.3. Let $R$ be a ring with $|\operatorname{Max}(R)|=4$. Then $(\operatorname{INC}(R))^{c}$ is planar if and only if $R \cong F_{1} \times F_{2} \times F_{3} \times F_{4}$; where $F_{1}, F_{2}, F_{3}$ and $F_{4}$ are fields.

Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}, M_{3}, M_{4}\right\}$. Suppose that $M_{i}^{2} \neq M_{i}$; for some $i \in\{1,2,3,4\}$.
Without loss of generality, we may assume that $M_{1}^{2} \neq M_{1}$. Let $V_{1}=\left\{M_{1}, M_{2}, M_{1} M_{2}\right\}$ and $V_{2}=\left\{M_{1} M_{2} M_{3}, M_{1} M_{2} M_{4}, M_{1}^{2} M_{2} M_{3}\right\}$. Then the subgraph of $(\operatorname{INC}(R))^{c}$ induced by $V_{1} \cup V_{2}$ contains $K_{3,3}$. So, $(\operatorname{INC}(R))^{c}$ is not planar which is a contradiction. Thus $M_{i}^{2}=M_{i}$; for all $i \in\{1,2,3,4\}$. Let $x_{1} \in M_{1} \backslash\left(M_{2} \cup M_{3} \cup M_{4}\right)$. Suppose that $M_{1} \neq R x_{1}$. Let $V_{1}=\left\{M_{1}, M_{2}, M_{1} M_{2}\right\}$ and $V_{2}=\left\{\left(R x_{1}\right) M_{2} M_{3},\left(R x_{1}\right) M_{2} M_{4},\left(R x_{1}\right) M_{2}\right\}$. Then the subgraph of $(\operatorname{INC}(R))^{c}$ induced on $V_{1} \cup V_{2}$ contains $K_{3,3}$. So, $M_{1}=R x_{1}$. Similarly, we can say that $M_{i}=R x_{i}$; for all $x_{i} \in\left(M_{i} \backslash \bigcup_{\substack{j=14 \\ j \neq i}} M_{j}\right), i \in\{1,2,3,4\}$. Thus $J(R)=M_{1} M_{2} M_{3} M_{4}=$ $R x_{1} x_{2} x_{3} x_{4}$. Note that $J(R)$ is principal and $(J(R))^{2}=J(R)$. So, by Nakayama's lemma [7], Proposition 2.6], $J(R)=(0)$. Thus by Chinese Remainder Theorem [6, Proposition 1.10 (ii), (iii)], $R \cong \frac{R}{J(R)} \cong \frac{R}{M_{1}} \times \frac{R}{M_{2}} \times \frac{R}{M_{3}} \cong F_{1} \times F_{2} \times F_{3} \times F_{4}$; where $F_{i}$ is a field for all $i \in\{1,2,3,4\}$. Conversely, assume that $R \cong F_{1} \times F_{2} \times F_{3} \times F_{4}$; where $F_{i}$ is a field for all $i \in\{1,2,3,4\}$. Then


Figure 4. $\left(\operatorname{INC}\left(F_{1} \times F_{2} \times F_{3} \times F_{4}\right)\right)^{c}$.
clearly from the following Figure $4,(\operatorname{INC}(R))^{c}$ is planar.

## 8. Complementedness of $(\operatorname{INC}(R))^{c}$

Theorem 8.1. Let $R$ be a ring with $|\operatorname{Max}(R)|=4$. Then $(\operatorname{INC}(R))^{c}$ is not complemented.
Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}, M_{3}, M_{4}\right\}$. Suppose that $(\operatorname{INC}(R))^{c}$ is complemented. So, every vertex in $(\operatorname{INC}(R))^{c}$ has a complement in $(\operatorname{INC}(R))^{c}$. Let $I=M_{1} M_{2}$. Then there exists $J \in V\left((\operatorname{INC}(R))^{c}\right)$ such that $I \perp J$. So, $I$ and $J$ are adjacent in $(\operatorname{INC}(R))^{c}$. So, either $I \subseteq J$ or $J \subseteq I$. If $I \subseteq J$, then $I-J-M_{1} M_{2} M_{3}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. If $J \subseteq I$, then $I-J-M_{1}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. Hence, $(\operatorname{INC}(R))^{c}$ is not complemented.

Theorem 8.2. Let $R$ be a ring with $|M a x(R)|=3$. Then $(\operatorname{INC}(R))^{c}$ is complemented if and only if $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields.

Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}, M_{3}\right\}$. Suppose that $(\operatorname{INC}(R))^{c}$ is complemented. Let $I \in$ $(\operatorname{INC}(R))^{c}$. Since $(\operatorname{INC}(R))^{c}$ is complemented, there exists $J \in V\left((\operatorname{INC}(R))^{c}\right)$ such that $I \perp J$. So, $I$ and $J$ are adjacent in $(\operatorname{INC}(R))^{c}$ and there is no $K \in V\left((\operatorname{INC}(R))^{c}\right)$ which is adjacent to both, $I$ and $J$. As $I$ and $J$ are adjacent in $(\operatorname{INC}(R))^{c}, I \subseteq J$ or $J \subseteq I$. Without loss of generality, we may assume that $I \subseteq J$. Let $M_{1} \in \operatorname{Max}(R)$ be such that $I \subseteq J \subseteq M_{1}$. If $J \neq M_{1}$ then $I-J-M_{1}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. So, $J=M_{1}$. Suppose that $M_{i}^{2} \neq M_{i}$; for some $i \in\{1,2,3\}$. Let $I=M_{i} M_{j} ; j \in\{1,2,3\}$ and $j \neq i$. Now, $J=M_{i}$ or $J=M_{j}$. Note that $I=M_{i} M_{j}-J-M_{i}^{2} M_{j}$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. So, $M_{i}^{2}=M_{i}$; for each $i \in\{1,2,3\}$. Let $x_{i} \in M_{i} \backslash(0)$; for $i \in\{1,2,3\}$. If $R x_{i} \neq M_{i}$ then $I=M_{i} M_{j}-J-\left(R x_{i}\right) M_{j}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. So, $R x_{i}=M_{i}$; for each $i \in\{1,2,3\}$ and for $x_{i} \in M_{i} \backslash(0)$. So, $M_{i}$ is principal; for each $i \in\{1,2,3\}$. Thus $J(R)=M_{1} M_{2} M_{3}=R x_{1} x_{2} x_{3}$ is also principal. Moreover, $(J(R))^{2}=J(R)$. So, by Nakayama's lemma [6, Proposition 2.6] $J(R)=(0)$. Hence, by Chinese Remainder Theorem [6, Proposition 1.10(ii),(iii)], $R \cong \frac{R}{J(R)} \cong \frac{R}{M_{1}} \times \frac{R}{M_{2}} \times \frac{R}{M_{3}} \cong F_{1} \times F_{2} \times F_{3}$; as a rings where $F_{1}, F_{2}$ and $F_{3}$ are fields.

Conversely, assume that $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. From Figure. 4 , it is clear that $(\operatorname{INC}(R))^{c}$ is complemented.

Theorem 8.3. Let $R$ be a ring with $|M a x(R)|=2$. Then $(\operatorname{INC}(R))^{c}$ is complemented if and only if $R \cong R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$.

Proof. Let $\operatorname{Max}(R)=\left\{M_{1}, M_{2}\right\}$. Suppose that $(\operatorname{INC}(R))^{c}$ is complemented. Suppose that $M_{i}^{3} \neq M_{i}^{2}$; for some $i \in\{1,2\}$. Without loss of generailty, let $M_{1}^{3} \neq M_{1}^{2}$. Let $I=M_{1}^{3}$. Let $J$ be a complement of $I$ in $(\operatorname{INC}(R))^{c}$. If $J \neq M_{1}$ then $I=M_{1}^{3}-J-M_{1}-I$ is a triangle
in $(\operatorname{INC}(R))^{c}$ which is not possible. So, $J=M_{1}$. Now, $I=M_{1}^{3}-J=M_{1}-M_{1}^{2}-I$ is also a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. Thus $M_{1}^{3}=M_{1}^{2}$. Similarly we can show that $M_{2}^{3}=M_{2}^{2}$.
Case(i) $M_{i}^{2} \neq M_{i}$; for each $i \in\{1,2\}$.
Let $I=M_{i}^{2}$ and let $J$ be complement of $I$. Let $J \subseteq M_{i}$, for some $i \in\{1,2\}$. If $J \neq M_{i}$, then $I=M_{i}^{2}-J-M_{i}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. So, $J=M_{i}$. Let $x_{i} \in M_{i} \backslash M_{j}$; where $i, j \in\{1,2\}$ and $i \neq j$. Suppose that $M_{i} \neq R x_{i}$. If $R x_{i}^{2} \neq M_{i}^{2}$ then $I=M_{i}^{2}-J=M_{i}-R x_{i}^{2}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. So, $M_{i}^{2}=R x_{i}^{2}$. Let $y_{i} \in M_{i} \backslash\left(M_{i}^{2} \cup M_{j}\right)$; for distinct $i, j \in\{1,2\}$. Suppose that $R y_{i} \neq M_{i}$; for $i \in\{1,2\}$. Note that $R y_{i} \nsubseteq M_{i}^{2}$. Then either $M_{i}^{2} \subsetneq R y_{i}$ or $M_{i}^{2} \nsubseteq R y_{i}$. Suppose that $M_{i}^{2} \subsetneq R y_{i}$. Then $M_{i}^{2}=I-J=M_{i}-R y_{i}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. Suppose that $M_{i}^{2} \nsubseteq R y_{i}$. Then $I=M_{i}^{2}-M_{i}^{2} R y_{i}-J=M_{i}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. Thus $M_{i}=R y_{i}$; for each $i \in\{1,2\}$. Thus, $M_{i}=R x_{i}$; for each $i \in\{1,2\}$. Note that $J(R)=M_{1} M_{2}=R x_{1} x_{2}$ is principal and $(J(R))^{3}=(J(R))^{2}$. So by Nakayama's lemma [6, Proposition 2.6], $(J(R))^{2}=(0)$. Hence, by Chinese Remainder Theorem [6, Proposition 1.10(ii),(iii)], $R \cong \frac{R}{J(R)} \cong \frac{R}{M_{1}^{2}} \times \frac{R}{M_{2}^{2}} \cong R_{1} \times R_{2}$; where ( $R_{1}, m_{1}$ ) and $\left(R_{2}, m_{2}\right)$ are local rings which are not fields. Observe that $m_{i}^{2}=(0)$; for each $i \in\{1,2\}$. Let $P_{i}$ be any prime ideal of $R_{i}$. Then $m_{i}^{2}=(0) \subseteq P_{i}$. So $P_{i}=m_{i}$. Thus, $\left(R_{i}, m_{i}\right)$ is a SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$; for each $i \in\{1,2\}$.
Case(ii) $M_{1}^{2}=M_{1}$ and $M_{2}^{2} \neq M_{2}$.
As $M_{2}^{2} \neq M_{2}$, by previous Case(i) there exists $x \in M_{2} \backslash M_{1}$ such that $M_{2}=R x$. Let $I=M_{1}$ and $J$ be a complement of $I$ in $(\operatorname{INC}(R))^{c}$. Let $x_{1} \in M_{1} \backslash\left(J \cup M_{2}\right)$. Suppose that $M_{1} \neq R x_{1}$. Note that $J R x_{1} \nsubseteq J(R)$. If $J R x_{1} \neq J$ and $J R x_{1} \neq R x_{1}$ then $I-J-J R x_{1}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. So, $J R x_{1}=J$ or $J R x_{1}=R x_{1}$. Suppose that $J R x_{1}=R x_{1}$. Then $R x_{1} \subseteq J$ which is not possible. So, $J R x_{1}=J$. Now, $I=M_{1}-J-R x_{1}-I$ is a triangle in $(\operatorname{INC}(R))^{c}$ which is not possible. So, $M_{1}=R x_{1}$. Note that $J(R)=M_{1} M_{2}=R x_{1} x$ is principal and $(J(R))^{3}=(J(R))^{2}$. By Nakayama's lemma [6, Proposition 2.6], $(J(R))^{2}=(0)$. Thus by Chinese Remainder Theorem [6, Proposition 1.10(ii),(iii)], $R \cong \frac{R}{M_{1}^{2}=M_{1}} \times \frac{R}{M_{2}^{2}} \cong F_{1} \times R_{2}$; where $F_{1}$ is a field and $\left(R_{2}, m_{2}\right)$ is a local ring which is not a field. Note that $m_{2}^{2}=(0)$ as $J(R)^{2}=(0)$. Let $P_{2}$ be any prime ideal of $R_{2}$. Then $m_{2}^{2}=(0) \subseteq P_{2}$. So, $P_{2}=m_{2}$. Thus $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$.
Case(iii) $M_{i}^{2}=M_{i}$; for each $i \in\{1,2\}$.
By Case(ii), there exists $x_{i} \in M_{i} \backslash M_{j}$ such that $M_{i}=R x_{i}$; for each $i \in\{1,2\}$. Note that $(J(R))^{2}=J(R)$. So by Nakayama's lemma [6, Proposition 2.6], $J(R)=(0)$. Hence, by Chinese Remainder Theorem [6, Proposition 1.10(ii),(iii)], $R \cong \frac{R}{J(R)} \cong \frac{R}{M_{1}} \times \frac{R}{M_{2}} \cong F_{1} \times F_{2}$; where $F_{1}$ and $F_{2}$ are fields. So, if $(\operatorname{INC}(R))^{c}$ is complemented then $R$ is isomorphic to one
of the following rings:- (i) $R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$. (ii) $F_{1} \times R_{2}$; where $F_{1}$ is a field and $\left(R_{2}, m_{2}\right)$ is SPIR with $m_{2} \neq(0)$ but $m_{2}^{2}=(0)$. (iii) $F_{1} \times F_{2}$; where $F_{1}$ and $F_{2}$ are fields. Now, suppose that $R \cong R_{1} \times F_{2}$; where $\left(R_{1}, m_{1}\right)$ is SPIR with $m_{1} \neq(0)$ but $m_{1}^{2}=(0)$ and $F_{2}$ is a field. Note that $V\left((\operatorname{INC}(R))^{c}\right)=$ $\left\{m_{1} \times F_{2},(0) \times F_{2}, R_{1} \times(0)\right\}$. Observe that $R_{1} \times(0)$ is an isolated vertex in ( $\left.\operatorname{INC}(R)\right)^{c}$. So, $(\operatorname{INC}(R))^{c}$ is not complemented. Suppose that $R \cong F_{1} \times F_{2}$; where $F_{1}$ and $F_{2}$ are fields. Note that $V\left((\operatorname{INC}(R))^{c}\right)=\left\{F_{1} \times(0),(0) \times F_{2}\right\}$ and both these vertices are isolated in $(\operatorname{INC}(R))^{c}$. So, $(\operatorname{INC}(R))^{c}$ is not complemented. Thus, $R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$.

Conversely, assume that $R \cong R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$. Here, $V\left((\operatorname{INC}(R))^{c}\right)=\left\{m_{1} \times R_{2}, R_{1} \times m_{2}, R_{1} \times(0),(0) \times R_{2}\right\}$. Here, $m_{1} \times R_{2}$ and ( 0$) \times R_{2}$ are complement of each other. Also, $R_{1} \times(0)$ and $R_{1} \times m_{2}$ are complements of each other. Thus, $(\operatorname{INC}(R))^{c}$ is complemented.

Corollary 8.4. Let $R$ be a ring. Then $(\operatorname{INC}(R))^{c}$ is complemented if and only if $R$ is isomorphic to one of the following rings:
(i) $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields.
(ii) $R \cong R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$.

Proof. Proof follows from Theorems 8.1, 8.2 and 8.3.

Corollary 8.5. Let $R$ be a ring. Then $(\operatorname{INC}(R))^{c}$ is uniquely complemented if and only if $R \cong R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$.

Proof. Note that if $(\operatorname{INC}(R))^{c}$ is uniquely complemented then it is complemented. So, by Corollary $7.4, R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields or $R \cong R_{1} \times R_{2}$; where ( $R_{i}, m_{i}$ ) is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$. Suppose that $R \cong F_{1} \times F_{2} \times F_{3}$; where $F_{1}, F_{2}$ and $F_{3}$ are fields. Note that $F_{1} \times(0) \times F_{3}$ and $F_{1} \times F_{2} \times(0)$ are complements of $F_{1} \times(0) \times(0)$ in $(\operatorname{INC}(R))^{c}$. Observe that $(0) \times(0) \times F_{3} \in N\left(F_{1} \times(0) \times F_{3}\right)$ but $(0) \times(0) \times F_{3} \notin N\left(F_{1} \times F_{2} \times(0)\right)$. So, $N\left(F_{1} \times(0) \times F_{3}\right) \neq N\left(F_{1} \times F_{2} \times(0)\right)$. Thus $(\operatorname{INC}(R))^{c}$ is not uniquely complemented. Suppose that $R \cong R_{1} \times R_{2}$; where $\left(R_{i}, m_{i}\right)$ is SPIR with $m_{i} \neq(0)$ but $m_{i}^{2}=(0)$ for each $i \in\{1,2\}$. Here, $V\left((\operatorname{INC}(R))^{c}\right)=\left\{m_{1} \times R_{2}, R_{1} \times m_{2}, R_{1} \times(0),(0) \times R_{2}\right\}$. Note that $m_{1} \times R_{2}$ and $(0) \times R_{2}$ are the only complements of each other. Also, $R_{1} \times(0)$ and $R_{1} \times m_{2}$ are the only complements of each other. Thus, $(\operatorname{INC}(R))^{c}$ is uniquely complemented.

## 9. Open Problems

Let $R$ be a ring with $|\operatorname{Max}(R)|=2$. Then one can attempt the problems to classify the rings $R$ for which
(i) $(\operatorname{INC}(R))^{c}$ is split.
(ii) $(\operatorname{INC}(R))^{c}$ is planar.

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## Krishna L Purohit

Department of Applied Sciences,
RK University, Rajkot-360020,
Gujarat, India.
purohitkrishnal123@gmail.com

## Jaydeep Parejiya

Department of Mathematics,
Government Polytechnic, Rajkot-360003,
Gujarat, India.
parejiyajay@gmail.com
Mahesh M. Parsania
Department of Applied Sciences,
RK University, Rajkot-360020,
Gujarat, India.
mahesh.parsania@rku.ac.in


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