

Fix a commutative ring  $S$  with a nilradical  $J$  that is not nilpotent, and consider  $R_0 = \begin{pmatrix} J & S \\ J & J \end{pmatrix} \subseteq M_2(S)$ . This  $R_0$  is a “subring” of  $M_2(S)$ , except for the fact that it may not possess an identity element. Then  $R_0$  is a “nil ring” (i.e. every element of  $R_0$  is nilpotent). We adjoin an identity to  $R_0$  to form a ring  $R := R_0 \oplus \mathbb{Z}$ . Previous claim clearly implies that  $\text{Nil}^*R = R_0$ . Therefore,  $\text{Nil}^*R \subseteq R_0$ . Let  $N = N_1(R) \subseteq \text{Nil}^*R$  be the sum of all nilpotent ideals of  $R$ . Then the matrix  $\beta = \begin{pmatrix} 0 & 1 \\ 0 & 0 \end{pmatrix}$  does not belong to  $N$ . Moreover  $\beta \in \text{Nil}^*R$ , which implies that  $N$  is strictly contained in  $\text{Nil}^*R$ .