Step-1

$$U = \begin{bmatrix} a & b & c \\ 0 & d & e \\ 0 & 0 & f \end{bmatrix}$$

Consider the matrix

If a = 0, then

$$U = \begin{bmatrix} 0 & b & c \\ 0 & d & e \\ 0 & 0 & f \end{bmatrix}$$

If,

$$v_1 = \begin{bmatrix} 0 \\ 0 \\ 0 \end{bmatrix}$$

$$v_2 = \begin{bmatrix} b \\ d \\ 0 \end{bmatrix}$$

$$v_3 = \begin{bmatrix} c \\ e \\ f \end{bmatrix}$$

And then $2v_1 + 0v_2 + 0v_3 = 0$

Thus, the columns are dependent

Step-2

If d = 0,

$$U = \begin{bmatrix} a & b & c \\ 0 & 0 & e \\ 0 & 0 & f \end{bmatrix}$$

Then

So,

$$v_1 = \begin{bmatrix} a \\ 0 \\ 0 \end{bmatrix}$$

$$v_2 = \begin{bmatrix} b \\ 0 \\ 0 \end{bmatrix}$$

$$v_3 = \begin{bmatrix} c \\ e \\ f \end{bmatrix}$$

This implies;

$$\left(\frac{b}{a}\right)v_1 + (-1)v_2 + (0)v_3 = 0$$

$$bv_1 - av_2 = 0$$

Therefore, colums v_1, v_2, v_3 are dependent

Step-3

$$U = \begin{bmatrix} a & b & c \\ 0 & d & e \\ 0 & 0 & 0 \end{bmatrix}$$
If $f = 0$, then

So,

$$v_1 = \begin{bmatrix} a \\ 0 \\ 0 \end{bmatrix}$$

$$v_2 = \begin{bmatrix} b \\ d \\ 0 \end{bmatrix}$$

$$v_3 = \begin{bmatrix} c \\ e \\ 0 \end{bmatrix}$$

Let
$$c_1 v_1 + c_2 v_2 + c_3 v_3 = 0$$

This implies,

$$c_{1} \begin{bmatrix} a \\ 0 \\ 0 \end{bmatrix} + c_{2} \begin{bmatrix} b \\ d \\ 0 \end{bmatrix} + c_{3} \begin{bmatrix} c \\ e \\ 0 \end{bmatrix} = \begin{bmatrix} 0 \\ 0 \\ 0 \end{bmatrix}$$

That is,

$$c_1 a + c_2 b + c_3 c = 0$$

$$c_2d + c_3e = 0$$

$$From c_2 d + c_3 e = 0$$

$$c_2 = \left(\frac{-e}{d}\right)c_3$$

Plug this value in the following equation;

$$c_1 a + c_2 b + c_3 c = 0$$

And obtain;

Step-4

$$c_1 a + c_3 \left(\frac{-e}{d}\right) b + c_3 c = 0$$

$$c_1 a + c_3 \left(\frac{-eb}{d} + c \right) = 0$$

$$c_1 a + c_2 \left(\frac{-eb + dc}{d} \right) = 0$$

Therefore, the columns are linearly dependent