

Nguyen Ngoc Khanh

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Let X be a smooth manifold. Let $\mathcal E$ be the canonical sheaf of rings of smooth functions. In particular, for each open set U on X, $\mathcal E(U)$ is a ring of smooth functions on U, that is, each smooth function on U is an element of the ring $\mathcal E(U)$ Let x be a point on X, then the set of smooth functions $\mathfrak m_x$ that vanish at x is a maximal ideal of $\mathcal E(X)$

$$\mathfrak{m}_x = \{ f \in \mathcal{E}(X) : f(x) = 0 \}$$

Each element of the residue field $k_x = \mathcal{E}(X)/\mathfrak{m}_x$ is a equivalence class of smooth functions in which $f \sim g$ if and only if (f-g)(x) = 0. That is, the evaluation function $\mathrm{Ev}_x : \mathcal{E}(X) \to \mathbb{R}$ at x defines an \mathbb{R} -linear isomorphism

$$k_x \xrightarrow{\sim} \mathbb{R}$$
 $\bar{f} \mapsto \operatorname{Ev}_x(f) = f(x)$

Quotient at the maximal ideal at a point x gives the field of X. On the other hand, \mathfrak{m}_x is prime, localizing $\mathcal{E}(X)$ at \mathfrak{m}_x gives the ring

$$\mathcal{E}(X)_{\mathfrak{m}_x} = \mathcal{E}(X) \times (\mathcal{E}(X) - \mathfrak{m}_x) / \sim$$

where $(f_1,g_1)\sim (f_2,g_2)$ if and only if there exists $t\in\mathcal{E}(X)-\mathfrak{m}_x$ such that $t(g_1f_2-g_2f_1)=0$. Since t is nonzero at x, then it is necessary that $g_1(x)f_2(x)-g_2(x)f_1(x)=0$. By smoothness $g_1f_2-g_2f_1$ must be zero on a neighbourhood of x. On the other hand, given any neighbourhood of x, we can choose t so that it is zero outside of that neighbourhood. Hence, the localization of $\mathcal{E}(X)$ on a maximal ideal \mathfrak{m}_x gives the germs of smooth functions at x.

Let $\pi:E\to X$ be a smooth bundle. Let $\mathcal{E}(-,E)$ be the canonical sheaf of \mathcal{E} -module of smooth sections. In particular, for each open set U on X, $\mathcal{E}(U,E)$ is an $\mathcal{E}(U)$ -module of smooth sections on U, that is, each smooth section on U is an element of the $\mathcal{E}(U)$ -module $\mathcal{E}(U,E)$

Let x be a point on X, let $E_x = \pi^{-1}(x)$ be the fiber at x, the base change of $\mathcal{E}(X,E)$ by the map $\phi_x : \mathcal{E}(X) \to k_x$ is

$$k_x \otimes_{\mathcal{E}(X)} \mathcal{E}(X, E) \cong \frac{\mathcal{E}(X, E)}{\mathfrak{m}_x \mathcal{E}(X, E)}$$

where $\mathfrak{m}_x\mathcal{E}(X,E)=\{f\in\mathcal{E}(X,E):f(x)=0\}$ is the submodule of smooth sections that vanishes at x. Again the evaluation function $\mathrm{Ev}_x:\mathcal{E}(X,E)\to E_x$ at x defines an \mathbb{R} -linear isomorphism

$$\frac{\mathcal{E}(X, E)}{\mathfrak{m}_x \mathcal{E}(X, E)} \xrightarrow{\sim} E_x$$
$$\bar{f} \mapsto \operatorname{Ev}_x(f) = f(x)$$

Base change by the residue field at x gives the fiber at x.