I will briefly spell out some details of a Morse-theoretic proof that the Euler class of a (co)tangent bundle is Poincaré dual to the Euler characteristic. Consider a closed $n$-manifold $M$ and a smooth map $f: M \rightarrow \mathbb{R}$. Consider $d f: M \rightarrow T^{*} M$ as a section of the cotangent bundle and let $Z: M \rightarrow T^{*} M$ denote the zero section. Notice that the critical points of $f$ are given precisely by $d f(M) \cap Z(M)$. If $p$ is indeed a critical point of $f$, then we have three distinguished subspaces of $T_{Z(p)} T^{*} M$ : this vector space splits as $T_{Z(p)} T^{*} M=T_{p} M \oplus T_{p}^{*} M$ (the tangent space to the zero section and the tangent space to the fiber) and we also define $\Gamma=D_{p} d f\left(T_{p} M\right)$. Since $d f$ is a section of the bundle $T^{*} M \rightarrow M$, we can see that the projection map

$$
T_{Z(p)} T^{*} M=T_{p} M \oplus T_{p}^{*} M \longrightarrow T_{p} M
$$

restricts to an isomorphism $\Gamma \cong T_{p} M$, so we can view $\Gamma \subseteq T_{p} M \oplus T_{p}^{*} M$ as the graph of a unique linear map, which we denote $\eta: T_{p} M \rightarrow T_{p}^{*} M$. Explicitly, this is defined by $D_{p} d f(v)=v \oplus \eta(v)$. Then the Hessian form $H: T_{p} M \times T_{p} M \rightarrow \mathbb{R}$ is simply $H(v, w)=\eta(v)(w)$ (compare this to your favorite definition of the Hessian). From this definition of the Hessian, we can see that

$$
H \text { is non-degenerate } \Longleftrightarrow \eta \text { is an isomorphism } \Longleftrightarrow \Gamma \text { is transverse to } T_{p} M
$$

Thus $p$ is a non-degenerate critical point of $f$ if and only if $d f(M)$ and $Z(M)$ intersect transversely at $Z(p)$. Considering all critical points, we see that $f$ is Morse if and only if $d f(M)$ and $Z(M)$ intersect transversely. Henceforth, we assume that this is the case.

If $M$ is oriented, then we get orientations on $Z(M)$ and $d f(M)$, as well as on each cotangent space $T_{p}^{*} M$. We also have an orientation on $T^{*} M$ (this is true even when $M$ is non-orientable), which is easy to describe at any point $Z(p)$ on the zero section, via the splitting $T_{Z(p)} T^{*} M=T_{p} M \oplus T_{p}^{*} M$. For any critical point $p$, we have the subspace $\Gamma=D_{p} d f\left(T_{p} M\right)$ and the projection maps

$$
T_{p} M \stackrel{\pi_{1}}{\longleftarrow} \Gamma \xrightarrow{\pi_{2}} T_{p}^{*} M
$$

Since $D_{p} d f=\pi_{1}^{-1}$ is precisely the map giving $\Gamma$ its orientation, we can see that $\pi_{1}$ must preserve orientation. It follows that

$$
\begin{aligned}
T_{p} M \text { and } \Gamma \text { intersect positively } & \Longleftrightarrow T_{p} M \oplus \Gamma \xrightarrow{\operatorname{Id} \oplus \pi_{2}} T_{p} M \oplus T_{p}^{*} M \text { preserves orientation } \\
& \Longleftrightarrow \pi_{2}: \Gamma \longrightarrow T_{p}^{*} M \text { preserves orientation } \\
& \Longleftrightarrow \eta=\pi_{2} \circ \pi_{1}^{-1}: T_{p} M \longrightarrow T_{p}^{*} M \text { preserves orientation } \\
& \Longleftrightarrow H \text { has an even number of negative eigenvalues } \\
& \Longleftrightarrow \text { the critical point } p \text { has even index }
\end{aligned}
$$

Therefore, if $\sigma_{p}$ is the sign of the intersection at $p \in d f(M) \cap Z(M)$, then the quantity

$$
\chi(M)=\sum_{\operatorname{crit}(f)}(-1)^{\operatorname{index}(p)}=\sum_{\operatorname{crit}(f)} \sigma_{p}
$$

is precisely the intersection number of $d f(M)$ and $Z(M)$. When $M$ is connected, we know that this intersection number represents the cap product $e\left(T^{*} M\right) \frown[M] \in H_{0}(M ; \mathbb{Z})$. Thus $e\left(T^{*} M\right)$ and $\chi(M)$ are Poincaré dual. If $M$ is not oriented, we can still give the same arguent with $\mathbb{Z} / 2$ coefficients, ignoring all issues of sign.

