By the two tangent theorem we have

$$AT_{1} = AT_{1}^{''} = AP - PT_{1}^{''},$$

$$BT_{1} = BT_{1}^{'} = BP - PT_{1}^{'},$$

so that

$$AB = AT_1 + BT_1 = AP + BP - PT_1'' - PT_1'$$

Since $PT_1'' = PT_1'$,

$$AB = AP + BP - 2PT_1'.$$

In the same way

$$CD = CP + DP - 2PT'_3.$$

Adding the last two equalities yields

$$AB + CD = AC + BD - 2T_1'T_3'$$



Figure 4. Tangency points of the four incircles

In the same way we get

$$BC + DA = AC + BD - 2T_2'T_4'.$$

Thus

$$AB + CD - BC - DA = -2\left(T_1'T_3' - T_2'T_4'\right).$$

The quadrilateral has an incircle if and only if AB + CD = BC + DA. Hence it is a tangential quadrilateral if and only if

$$T_1'T_3' = T_2'T_4' \qquad \Leftrightarrow \qquad T_1'T_2' + T_2'T_3' = T_2'T_3' + T_3'T_4' \qquad \Leftrightarrow \qquad T_1'T_2' = T_3'T_4'.$$

Note that both $T'_1T'_3 = T'_2T'_4$ and $T'_1T'_2 = T'_3T'_4$ are characterizations of tangential quadrilaterals. It was the first of these two that was proved in [18].