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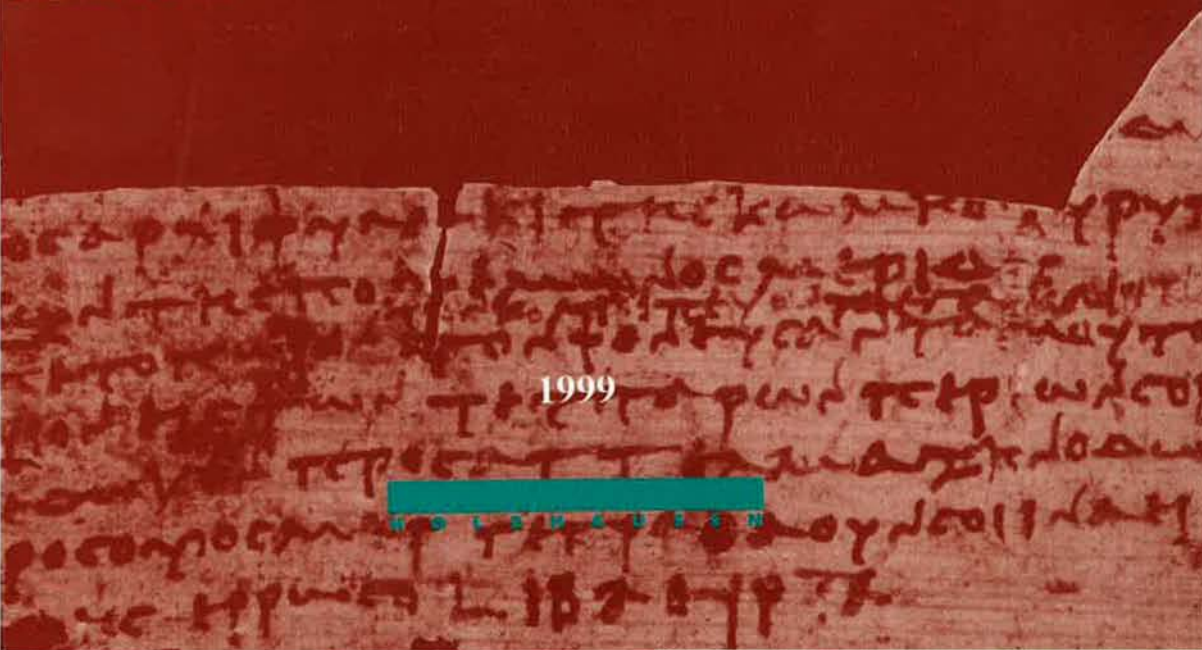
Beiträge zur Alten Geschichte Papyrologie und Epigraphik

Herausgegeben von

Gerhard Dobesch, Hermann Harrauer
Peter Siewert und Ekkehard Weber

Band 14, 1999

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Papyrologie und Epigraphik**

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Gerhard Dobesch
zum 15. 9. 1999

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H O L Z H A U S E N

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Coptic Tax Receipts: An Inventory

The importance of Coptic tax receipts as sources for the administrative and fiscal history of Egypt has been stressed in a paper by the late P. E. Kahle, *Zu den koptischen Steuerquittungen*, in: *Festschrift 150 Jahre Berliner Äg. Museum*, Berlin 1974, 283ff., esp. 285. Here it is stated that „Die Wichtigkeit dieser Urkunden als Datierungsmaterial für die Rechtsurkunden aus Jeme ist wohl kaum zu unterschätzen“ and that it is „unerlässlich, solche Urkunden vollständig zu veröffentlichen“. Unfortunately, Kahle's own lists of tax receipts (see his paper referred to) have never been published and for that reason I had to compile my own collection of relevant documents (which is not necessarily complete). It is important for the study of such documents, especially by non-Coptic scholars, that many published Coptic tax receipts have been translated by W. C. Till, *Die koptischen Rechtsurkunden aus Theben*, Wien 1964 (Sitzungsber. Österr. Akad. d. Wiss., Phil.-Hist. Kl. 244, 3). These translations are indicated below as „Till“, followed by a page reference to the pertinent place in Till's monograph. Quite a few texts, however, have been published since Till published his translations and, moreover, there are also a couple of texts which were left unnoticed by Till. Finally, probably considerable numbers of still-unpublished such tax receipts are kept in various collections in Europe, America and Egypt. This paper is intended to promote their publication and further study.

Editions	Numbers of Texts	Remarks
BKU I 80, 84–91, 93	1 (+ 9)	= Till 19–20; except BKU I 80 all these texts are now republished in KSB (cf. Indices, 333)
CO 406–430, Ad 21, 37, 66	28	= Till 65–67, 71, 73
GuC 2	1	= Till 78
Hall 76/3, 81/5, 82/4, 84/2, 85/3, 86/1–6, 87/2–5, 88/2 (p. 147 = Schutzbr. 64)	18	= Till 84–86, but Hall's last text (p. 147 = Schutzbr. 64) was not translated
Schutzbr. 60–63	4	= Till 217–218
ST 75, 83, 413–418	8	= Till 222, 226
Tor 12–26	15	= Till 231–232
TurM 25–27	3	= Till 233
UM IV 14, 15	2	= Till 233–234
VC10	1	= Till 236
ASAE 22 (1922) 273–274 Nr. 4, 5	2	not in Till
BASP 16 (1979) 7ff., Nr. 6–9	4	not in Till
BASP 29 (1992) 91–93, OIM 30023, 30025	2	not in Till
BSAC 26 (1984) 95	1	not in Till
OMH 218–400	183	not in Till (contents represented already in tabular form in ed. pr.)

CRIPPEL 18 (1996) 161–176	56 (+ 1 Greek)	not in Till
Enchoria 8. 1 (1978) 149–150	1	not in Till
Enchoria 14 (1986) 111–115, Nr. 1–8	8	not in Till
Enchoria 17 (1990) 97–100, Nr. 1–2	2	not in Till
KOW 68–99b	34	not in Till (contents represented already in tabular form in ed. pr.)
KSB I 236–241, 245–269	31	not in Till
ZPE 14 (1974) 239 Nr. 14 (+ ZPE 85 [1991] 276)	1	not in Till

Finally, there are references to at least nine unpublished (?) Coptic tax receipts given in P. E. Kahle, *Bala'izah*, London 1954, 549 (Bodleian C(optic) I(nscriptions) 303, 437 and 521], in Kahle, *Zu den koptischen Steuerquittungen*, in: *Festschr. 150 Jahre Berliner Äg. Museum*, Berlin 1974, 284 fn. 4 [Bodleian CI 304, 307, 438; C(airo?) 8280] and in F. Hintze, *Koptische Steuerquittungsostraka*, *ibid.* 281 („Kahle 26“; „Brüssel 10590“; the ostrakon cited there as „Till 28“ is KOW 94).

Tables of tax receipts on Coptic ostraka from late Byzantine and early Arab Thebes

In an article published a few years ago¹ I presented tables of tax receipts found on Greek ostraka from late-Byzantine and early-Arab Thebes, allowing scholars to see at a glance whether, e. g., such documents show some distinctive patterns, or whether documents can be related to each other via prosopographical connections. Below I publish a similar list of tax receipts, with the exception of receipts for payments of ἀνδρισμός and διαγραφή/διάγραφον², this time written on Coptic ostraka from the same period and the same region. The taxes encountered in these ostraka are given in alphabetical order, i. e. ΔΑΠΑΝΗ, ΔΗΜΟCΙΟΝ/ΔΗΜΟCΙΑ, ΔΙΟΙΚΗCΙC, ΕΠΙCΤΑΛΜΑ, ΞΕΝΙΟΝ, ΠΡΟCΘΗΚΗ, CΤΙΧΟΙ, CΥΛΛΟΓΡΙΟΝ. Obviously, such material is exceptionally relevant for a full study of the taxation system practised in this period of the history of Egypt. For a first discussion of various taxes listed below, cf. the remarks by E. Stefanski and M. Lichtheim, *Coptic Ostraka from Medinet Habu*, Chicago 1952, 1–6 and 28f. (= OMH); P. E. Kahle, *Bala'izah*, London 1954, I chapt. VI (41–45).

ΔΑΠΑΝΗ

Reference	Tax Payer	Amount	Ind., ΚΑΤΑΒ.	Month, day, ind.	Signer	Scribe
CO 417 (p. 38)	Apa Kyrios s. of Epiphanius	1/2 NO.	[], 1 st κ.	Thoth []	Ape Aaron	–
KOW 95	Georgios s. of Daniel	1/2 NO.	14, 1 st κ.	Thoth 24, 15	Ape Matthias	–
KSB I 268	Isaak s. of Senouthios	1 NO.	1, 1 st κ.	Pachon 10, 15 ³	Ape Aaron	Psate s. of Pisrael
OMH 385	Severos s. of Petros	1 NO.	15, 1 st κ.	Pachon 20, 1	Ape Aaron	Psate s. of Pisrael

¹ *Analecta Papyrologica* 4 (1992) 49–55.

² Such a list has been compiled by Ivo J. Poll, see above p.237ff..

³ As the ed. pr. already noticed, it is remarkable that in this text the date of the payment apparently precedes the tax year (for a similar situation cf. below, fn. 41); according to the ed. pr. the payment consisted of 11 ΚΕΡΑΤΙΑ.

KOW 94	Phoibammon s. of Elias	1 NO.	15, 1 st K.	Payni 8/20?, 1	Ape Papnouthios	Psate s. of Pisrael
OMH 303	Philotheos	1 NO.	5	[], 5	1) Ape Severos 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
OMH 331	[Pis]rael s. of Stephanos	1 NO.	5	Mechair 5, 5	1) Ape Senouthios ⁴ 2) Papnouthios ⁴	—
OMH 300	Petros s. of Athanasios ⁵	1 NO.	5	Mechair 30, 5	1) Ape Senouthios 2) Athanasios s. of Papnouthios 3) Menas s. of Paam	—
OMH 301	Samuel s. of Zacharias	1 NO.	5	Phamenoth 9, 5	1) Ape Solomon 2) Athanasios s. of Papnouthios 3) Menas s. of Paam	—
OMH 290	Abraam s. of Isaak	1 NO.	5	Pharmouthi 3, 5	1) Ape Severos 2) Athanasios s. of Papnouthios 3) Menas s. of Paam	—
KSB I 239	Phoibammon s. of David	1 NO.	5	Phamenoth/Pharmouthi 7, 17 or 27, 5	1) Ape Severos 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
Hall 87/5	Severos s. of Joseph	1 NO.	5	Phamenoth 1, 6	1) Ape Solomon 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
KOW 96	Onnophrios Meus	1/2 NO.	5	Phamenoth 18, 6	Ape Demetrios	Psate s. of Pisrael
CO 426 (p. 38) ⁶	Dios s. of Solomon	1/2 NO.	6 ⁷	Phamenoth 18, 6	Ape Pisrael	Psate s. of Pisrael
Enchoria 8. 1 (1978) 149f.	Abraam s. of Aaron	1/6 NO.	7 ⁸	Hathyr 9, 7	Ape Psate	Psate s. of Pisrael
OMH 271	Ioannes	1/6 NO.	9	Pachon 24, []	Ioannes s. of Kollouthos	Ioannes s. of Lazaros

⁴ Or is Papnouthios in fact the father's name belonging to the (lost) name of Athanasios and is the subscription part of this text incomplete?

⁵ Cf. below 317f. sub „Tax lost“, OMH 250, 326.

⁶ Crum transcribes in l. 2 ΜΕΡ() ..ΥΤ/ ΔΠΔ.Η and offers no interpretation for the word(s) following ΜΕΡ(), which he resolves in his translation (p. 38) as μερ(ισμός). Working backwards it would seem to me that in the part of the line read as ΔΠΔ.Η the word ΔΔΠΔΝΗ(С) may be retrieved.

⁷ In view of the indiction numeral given in the dating formula (ς) it would seem likely that the indiction numeral of the tax year, doubtfully read as γ, should be changed into a ς. Otherwise, the interval between the tax year paid for and the date of actual payment is inexplicably long and unparallelled; cf. below 319f.

⁸ In view of the date the indiction numeral may be reconstructed as 6 or 7.

ΔΔΠΔNH& ΔΙΔΓΡΔΦΟΝ
(for the latter tax esp. cf. Ivo Poll below)

OMH 372	Psate s. of Ioannes	1 NO.	6	Phamenoth 27, 7	Ape Kolbeue	Psate s. of Pisrael
OMH 349	Enoch s. of Daniel	1 NO.	6	Pharmouthi 16, 7	Ape Pisrael	Psate s. of Pisrael
OMH 384	Severos s. of Elias	1 NO.	8	not indicated	Ape Ignatios	Psate s. of Pisrael

ΔΗΜΟCΙΟΝ

OMH 323	Souai s. of Abraam	1 NO.	1, 1 st κ.	Mecheir 6, []	1) Pachom 2) []	—
OMH 316	Psmo s. of Paam	1 NO.	1, 1 st κ.	Mecheir 16, 1	Ape Patermouthis	—
OMH 335	Daniel s. of Manasseh	1/3 NO.	1, 2 nd κ.	Payni 6, 1	Ape Laleu	Psan
ST 414	Basilios ΠΡΕCΒΥΤΕΡΟC	?	1, 1 st κ.	?	Ape Laleu	?
ST 83	Tagape & Thentia	16 ΚΕΡ. (2/3 NO.)	2	Mesore 1, 2	Anastasios	—
KSB I 259	Psmo s. of Eirene	1/2 ΔΡ. NO. = 11 ΚΕΡ.	5	Choiak 5, 5	... s. of Isak	—
KSB I 260	Laham	7 1/4 ΚΕΡ. (= 1/3 ΔΡ. NO.)	7	[]	[]	[]
KSB I 261 Vorderseite	Thelline	1/2 NO.	8	Me() 11, 9	—	Ktistes
KSB I 261 Rückseite	Philotheos s. of Aaron	1/6 NO.	8	Me() 11, 9	—	Ktistes
CRIPeL 18 (1996) 164, AF 12195	? s. of -aria	1/6 NO.	10	Thoth 9, 11	1) Philotheos CTPΔTHΓOC 2) Andreas 3) Petros	Aristophanes
166, AF 12203	? s. of ?	1/6 NO.	10	[?]	1) NN 2) Petros 3) Andreas	Aristophanes
169, AF 12225	? s. of ?	1/6 NO.	10	Epeiph 18, 11	1) Onnophrios 2) Petros 3) Andreas	Aristophanes
BKU I 80 = Till, KRTheb p. 19	Petros ΠICTI-KOC	?	?	Payni 14, 10	Petros s. of Phoibammon	—
ST 415	Honorios s. of Laleu	?	13	?	1) Onnophrios CTPΔTHΓOC 2) Petros 3) Andreas	Aristophanes
Tor 12	Papnouthios, ΜΟΝΔΧΟC	?	?	Hathyr 26	1) Elisaaios s. of Petros 2) Moses 3) Pamouthios 4) Germanos 5) Ioannes 6) Daniel	Abraam
Tor 23	Sabinos	?	?	Phamenoth, —	Papnouthios	—

CO 407 (p. 36) ⁹	Menas s. of Dorotheos	1 NO.	?	?	„the community“	—
CO 408 (p. 36) ¹⁰	Menas MONΔXOC	1 NO.	?	?	„the community“	—
Hall 82/4	Paam & Elias through Ioannes, George, & Solomon	1 NO.	?	?	Demetrios	—

ΔΙΟΙΚΗΤΙΚ

OMH 325	Ioannes s. of Psan	1/2 NO.	2	Phamenoth 21, 3	1) Komes 2) Pcher s. of <u>Athanasios</u>	—
OMH 393	Georgios s. of Isaak ¹¹	[]	not in- dicated	Pharmouthi 10, 3	1) [] 2) Komes 3) Pcher s. of <u>Athanasios</u>	—
Hall 86/2	Psyros s. of Pesynthios	2/3 NO.	4	Pharmouthi 12, 5	1) [] 2) Menas s. of Paam 3) Athanasios s. of <u>Papnouthios</u>	—
OMH 299	Menas s. of Petros ¹²	[]	—	Payni 1, 6	1) [] ¹³ 2) Ath[anasios s. of Papnouthios?] 3) <u>Menas s. of Paam</u>	—
OMH 366	Papnouthios s. of Psyros	2/3 NO.	2	Pachon 8	1) Apa Dios 2) Ananias 3) Biktor s. of Thomas	Psate s. of Pis- rael
KOW 99b	Daniel s. of Senouthios	1 NO.	6	not indi- cated ¹⁴ , 7	Ape Pesynthios	Psate s. of Pis- rael
OMH 358	Apa Kyrios s. of Kyriakos	1 NO.	[]	Thoth 1, 7	Ape Pses s. of Menas	Psate s. of Pis- rael
OMH 365	Papnouthios s. of Elias ¹⁵	5/6 NO.	[]	Payni 22, 7	1) Ape Stephanos 2) Senouthios	Psate s. of Pis- rael
OMH 390	Philotheos s. of Ananias	5/6 NO.	not in- dicated	Payni 22, 7	1) Ape Senouthios 2) Psenouthios <u>ΠΡΕΣ(ΒΥΤΕΡΟC)</u>	Psate s. of Pis- rael
FBerl. Nr. 19 ¹⁶	Andreas s. of Abraam	1 NO.	6 (?)	Payni —, 7	[Ape] Stephanos	—
OMH 389	Philogos	1/3 NO.	not in- dicated	Epeiph 25, 7	Ape Ignatios	Psate s. of Pisrael

⁹ Crum translates this and the next text (both come from Kom Ombo) as a payment „to the king“.

¹⁰ Cf. also the preceding entry.

¹¹ Cf. below p. 316 sub ΞΕΝΙΟΝ & ΕΠΙΤΑΛΛΑ, OMH 292.

¹² Cf. below p. 316 sub ΞΕΝΙΟΝ & ΕΠΙΤΑΛΛΑ, OMH 298.

¹³ The first signer is not indicated in OMH, Tables p. 37, but cf. the transcript of the text itself.

¹⁴ Or read ΕΠ(ΕΙΦ) ΕΠ(ΔΓΟΜΕΝΩΝ) Δ instead of ΕΝΔ?

¹⁵ Cf. below KSB I 262, OMH 272.

¹⁶ FBerl. Nr. 19 was not taken up into KSB I 245ff., as it is considered a Greek text (the same situation occurs in a number of other „Coptic“ texts in, e. g., OMH [cf. nrs. 325–6, 393]; cf. the remarks in ZPE 66 [1986] 147).

Tor 21	Enoch s. of Stephanos	$\frac{1}{3}$ NO.	9	Hathyr 9, 10	Psmo	Ioannes s. of Lazaros
KSB I 262	Papnouthios s. of Elias ¹⁷	$\frac{1}{3}$ NO.	9	Pachon 23, 10	Moses (?)	Ioannes s. of Lazaros
OMH 270	Basilios s. of Ieremias	$\frac{1}{3}$ NO.	9	Payni (?) 8, []	Markos	Ioannes s. of Lazaros
OMH 276	Senouthios s. of Ioannes	$\frac{1}{3}$ NO.	9	Epeiph 3, 10	Severos	Ioannes s. of Lazaros
KSB I 263	Epiphanius s. of Zacharias	$\frac{1}{3}$ NO.	9	Epeiph 3, 10 ¹⁸	1) Severos 2) Andreas ΠΡΑΓΜΑΤΕΥΘΗC	Ioannes s. of Lazaros
OMH 273	Papnouthios s. of Phoibammon	$\frac{1}{2}$ NO.	9	Epeiph 4, 10	Ape Markos	Ioannes s. of Lazaros
BSAC 26 (1984) 95	Theodoros s. of Hllos	$\frac{1}{3}$ NO.	9	Epeiph 21, 10	1) Severos 2) Menas ΠΡΑΓΜΑΤΕΥΘΗC	Ioannes s. of Lazaros
OMH 272	Papnouthios s. of Elias ¹⁹	$\frac{1}{3}$ NO.	9	Epeiph 21, 10	Moses	Ioannes s. of Lazaros
OMH 277	Taurinos s. of Elias	$\frac{1}{3}$ NO.	9	Epeiph 23, 10	Solomon	Ioannes s. of Lazaros
KSB I 264	Biktor s. of David	$\frac{1}{3}$ NO.	9	Me() 10, 10	1) [] 2) Andreas ΠΡΑΓΜΑΤΕΥΘΗC	–
OMH 317	Abraam s. of Athanasios	$\frac{2}{3}$ NO.	9	–	Petros s. of Severos	–
KSB I 265	Solomon s. of Psmo	$\frac{1}{3}$ NO.	9	Thoth 11, 11 ²⁰	1) Ioseph 2?) NN ΠΡΑΓΜΑΤ.?	Ioannes s. of Lazaros
CO Ad 37 (p. 37)	Daniel s. of Ioannes	$\frac{1}{3}$ NO.	9	Epeiph 3, 11 ²¹	1) Markos 2) Andreas ΠΡΑΓΜΑΤΕΥΘΗC	Ioannes s. of Lazaros
KOW 93	David s. of Ioannes	$\frac{1}{3}$ NO.	[]	Pachon 11, [] (ΔΡΧΗ)	1) Phe[] 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	–
OMH 240	Souai s. of Abraam	$\frac{1}{3}$ NO.	in δη- μόσιον [] of ind. 10	[], 11	1) Anastasios CΤΡΑΤΗΓOC 2) Andreas 3) Petros	Aristophanes

What does the phrasing „in demotion of ind. 10“ mean? Is ΔΙΟΙΚΗCΙC -tax a subdivision of the ΔΗΜΟCΙΟΝ-tax?

¹⁷ Cf. above, OMH 365, and below, OMH 272.

¹⁸ KSB omits indiction numeral, but // may be a misprint of, e. g., l/ or /l.

¹⁹ Cf. above, OMH 365 and KSB I 262.

²⁰ For the 2-year interval in this ostrakon between the numerals of the indiction in the fiscal year and that given in the date of payment, cf. below, p. 319f.

²¹ Again (cf. the preceding entry) for the 2-year interval between the numerals of the indiction in the fiscal year and that given in the date of payment, cf. below, p. 319f.

ΔΙΟΙΚΗCIC & CΥΛΛΟΓION (cf. also sub CΥΛΛΟΓION (&?))

OMH 392	Antonios s. of Patermouthios	$\frac{1}{3}$ NO.	$\frac{122}{2^{nd}}$ κ.	Payni 5, 1 ²³	lost	—
OMH 296	Kamoul s. of Meus	$\frac{2}{3}$ NO.	$\frac{124}{1}$	Payni 8, []	1) Ape Demetrios 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
KSB I 266	Ioannes s. of Matthias	$\frac{2}{3}$ NO.	$\frac{4}{2^{nd}}$ κ.	Pachon 11, 4	1) Ape Solomon 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
KSB I 267	Abraam s. of Symeon	$\frac{1}{6}$ NO.	4	Pachon (?) 14, 4	1) Ape Onnophrios 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
OMH 302	Stephanos s. of Menas	$\frac{2}{3}$ NO.	$\frac{4}{2^{nd}}$ κ.	Pachon 16, []	1) Ape David 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
OMH 293	Hilos s. of Makarios	$\frac{1}{3}$ NO.	$\frac{4}{2^{nd}}$ κ.	Pachon 25, []	1) Ape Isaak 2) Menas s. of Paam 3) Athanasios s. of Papnouthios ²⁵	—
CO 415 (p. 38)	Ieremias s. of Athanasios	$\frac{1}{2}$ NO.	$\frac{426}{2^{nd}}$ κ.	Payni 3 (?), 6 ²⁷ (ΔΡΧΗ)	1) Ape Abia 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
CO 414 (p. 38)	Georgios s. of Antonios	$\frac{1}{2}$ NO.	lost, $\frac{2^{nd}}$ κ.? ²⁸	Payni 4 (?), 6 (ΔΡΧΗ)	1) Ape Abia 2) Athanasios s. of Papnouthios 3) Menas s. of Paam	—

‘Without ΔΙΟΙΚΗCIC’

KOW 99a	Paleu s. of Biktor	$\frac{1}{2}$ NO.	—	Epeiph 7, 2	Biktor	—
CO 406 (p. 36)	Psamotos s. of Konstantinos	$\frac{1}{2}$ NO.	—	Pachon 23, 4	1) Komes 2) Pcher s. of Athanasios	—
OMH 324 (cf. BIFAO 79 [1979] 84)	Zacharias s. of Kyriakos	$\frac{1}{2}$ NO.	—	Mecheir 11, 4	1) Komes 2) Pcher s. of Athanasios	—

²² Or indiction year 4? Confusion of λ and Λ is easily possible, and if indeed such confusion is at hand, all receipts for this tax may be for ind. 4. Cf. also the following entry.

²³ Cf. the preceding fn.

²⁴ Cf. fn. 22.

²⁵ Exceptionally, Athanasios seems to have been labelled ΔΠΔ here. Or is there an error in the reading in ll. 10–11: CTOIX() ΔΠΔΘΔΝΔCICOC and should one first of all take ΔΘΔΝΔCICOC together, while trying to get rid of the preceeding ΔΠ–?

²⁶ Cf. below p. 319ff.

²⁷ For the problem of the 2-year interval cf. fn. 20.

²⁸ The ostrakon seems to refer to the 2nd ΔΔΠΔNH; does this stand for 2nd ΚΑΤΔΒΟΛΗ? Cf. the preceding entry, CO 415, which seems to have been written almost simultaneously and was signed by the same tax collector.

CRIPeL 18 (1996) 173, AF 12246	Psate?	$\frac{1}{6}$ NO.(?)	—	[] 19, 3	[Ko]mes	—
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ΕΠΙCΤΑΛΜΑ: cf. sub ΞΕΝΙΟΝ & ΕΠΙCΤΑΛΜΑ

ΞΕΝΙΟΝ & ΕΠΙCΤΑΛΜΑ

CO Ad 66 (p. 39, cf. BIFAO 79 [1979] 84)	Psate s. of Philotheos ²⁹	$\frac{1}{3}$ NO.	5	Choiak 6, 5	1) Athanasios s. of Papnouthios 2) Menas s. of Paam	—
OMH 298	Menas s. of Petros ³⁰	$\frac{1}{3}$ NO.	5	Tybi 22, 5	1) Pcher s. of. Athanasios 2) Menas s. of Paam	—
KOW 97	Meus s. of Athanasios ³¹	$\frac{1}{3}$ NO.	4	Mecheir 20, 5	—	—
OMH 307 ³²	[]	[]	[]	Mecheir 25, 5	1) Ape Senouthios 2) Menas s. d. Paam 3) Athanasios s. of Papnouthios	—
OMH 292	Georgios s. of Isaak ³³	$\frac{1}{3}$ NO.	9	[], 9	1) Menas s. of Paam 2) Athanasios ...	--

ΞΕΝΙΟΝ of the Emir³⁴

ST 417	Theodoros s. of Kyriakos	—	15	—	Ape Petros	—
OMH 281	Hilos s. of Abraam	$\frac{1}{2}$ NO.	15	Pachon 28, 15	Ape Isaak	—

ΠΡΟCΘΗΚΗ

CO 425 (p. 38)	Kyrrilos s. of Solomon	$\frac{1}{3}$ NO.	6?	Phamenoth 24, 8 ³⁵	Ape Pisrael	Psate s. of Pisrael
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ΠΡΟCΤΙΜΟΝ

(for such payments cf. ZPE 66 [1986] 146–147)

OMH 234	Hilos (?)	$\frac{1}{6}$ NO.	—	Phamenoth 15, 3	1) Komes 2) Pcher s. of Athanasios	—
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CΤΙΧΟΙ

KSB I 269	Stephanos s. of Elias	$\frac{1}{3}$ NO.	9	—	1) Solomon 2) Andreas ΠΡΑΓ- ΜΑΤΕΥΤΗC	Ioannes s. of Lazaros
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²⁹ Cf. below sub „Tax Lost“, CO 429.³⁰ Cf. above sub ΔΙΟΙΚΗCΙC, OMH 299.³¹ Cf. below sub „Tax Lost“, OMH 249.³² On the analogy of similar texts the ΞΕΝΙΟΝ-tax in OMH 307 may be restored in the lost part before l. 1 of this text, cf. ΕΠΙCΤ[ΑΛΜΑ] in l. 1.³³ Cf. above sub ΔΙΟΙΚΗCΙC, OMH 393.³⁴ A receipt for this tax in Greek may be found in CRIPeL 18 (1996) 172 nr. E 6262; though the plate (6 C) is not very clear it would seem to me that in l. 2 one can read: ὑπὲρ ξε(νίου) τοῦ συμβούλου; on the tax cf. also the remarks by Kahle, *Bala'izah* 130.³⁵ For the problem of the 2-year interval cf. fn. 20.

CO 421 (p. 38)	Shenetom s. of Dios	$\frac{1}{3}$ NO.	9	Pharmouthi 23 ³⁶ , 10	Ape Severos	Ioannes s. of Lazaros
Tor 20	Psate s. of Pses	$\frac{1}{3}$ NO.	9	Pachon 17, 10	[]	Ioannes (s. of Lazaros?)
ST 75	Zacharias s. of Tlose	$\frac{1}{3}$ NO.	9	Pachon 23, 10	1) Ape Psmo 2) Psmo	Ioannes s. of Lazaros

CYΛΛΟΓΓΙΟΝ (&?)

OMH 291	Abraam s. of Konstantinos	$\frac{2}{3}$ NO.	6	Payni 7, 4	1) Ape Psate 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
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Tax lost („lost“) or not indicated („n. i.“)

KOW 85 (lost)	[]	1 NO.	[]	[]	[]	[]
ST 418 (n. i.)	?	?	15, 1 st κ.	?	?	?
KSB I 249 (n. i.)	Iakob s. of Azarias	1 NO.	2, 1 st κ.	Tybi 25, 2	Ape Menas	Psan s. of Basilios
CO 409 (p. 36) (n. i.)	Paulos s. of Zacharias	1 NO.	2, 1 st κ.	Tybi 30, 2	Ape Paul	Psan s. of Basilios
ST 416 (n. i.)	Paam s. of Kater	?	8, 1 st κ.	?	Ape Elias	?
Hall 86/4 (n. i.)	Senouthios	1 NO.	?	?	Patermouthios	—
Tor 19 (n. i.)	Senouthios s. of Abraam s. of []	$\frac{1}{2}$ NO.	4, 1 st κ.	Thoth 10, 5	Ape Ananias	—
CO 427 (p. 38) (n. i.)	Ioannes s. of Menas	1 NO.	2, 2 nd κ.	Choiak 21, 3	1) Biktos s. of Thomas, through Thomas his son 2) Ananias, through his brother Ananias	—
CO 428 (p. 38) (n. i.)	Athanasios ³⁷ s. of Konstantinos	1 NO.	2, 1 st κ.	Phame-noth ³⁸ , 7, 3 ³⁹	1) Ananias 2) Biktos s. of Thomas	—
CO 430 (p. 39) (n. i.?)	David s. of Psai	$\frac{1}{6}$ NO. (?)	?	Thoth 30, []	1) Ape Papnouthios 2) Senouthios ΠΡΕΕΒ.	Psate s. of Pisrael

³⁶ ΦΑΡΜΘ is rendered erroneously as „Phamenoth“ in the translation.

³⁷ The editor translates „Athanasia“, but remarks that ΑΘΑΝΑΣΙΑ could be read. Females do not seem to occur frequently as tax payers in Coptic tax receipts (for exceptions cf., e. g., sub ΑΗΜΟΚΙΟΝ (v. above), ST 83 and KSB I 261, Vorderseite), hence the preference for a male name.

³⁸ Crum: Or Pharmouthi?

³⁹ „3rd indiction“ in translation, ΙΝΔ/ ΤΡΕΙΚΛΑ/ (= 13?) in text. A thirteenth indiction, however, seems most unlikely in view of the fiscal year paid for (ind. 2), cf. fnn. 6, 20, 21, 27 and 35.

CO 429 (p. 39) (n. i.?)	Psate s. of Philotheos ⁴⁰	$\frac{1}{6}$ NO. (?)	5?	?	1) Ape Demetrios 2) Senouthios ΠΡΕCΒ.	Psate s. of Pisrael
CO 424 (p. 38) (n. i.)	Petros s. of Pesynthios	$\frac{1}{2}$ NO.	6	Mesore 30, 5 ⁴¹	Ape Stephanos	Psate s. of Pisrael
UM IV 14 (p. 240) (n. i.)	Philotheos s. of Abraam	$\frac{1}{6}$ NO.	9	Epagom. 5, 10	1) Ioseph 2) Andreas ΠΡΔΓΜΔΤ.	Ioannes s. of Lazaros
UM IV 15 (p. 240) (n. i.)	Theodoros s. of Hllos	$\frac{1}{6}$ NO.	9	Mesore 10, 10	Andreas ΠΡΔΓΜΔΤ.	Ioannes s. of Lazaros
OMH 223 (lost)	Isaak s. of Hllos	[]	[]	[]	1) Ananias 2) Biktor	—
OMH 224 (n. i.)	David s. d. Matthaïos ΠΡΓΕCΒΥΤΕΡΟC	1 NO.	3, 2 nd κ.	Mecheir 8	Ape Ananias	—
OMH 237 (lost)	Patermouthis	$\frac{1}{3}$ NO.	[]	[]	1) Apa Stephanos 2) Papnouthios 3) Dioskoros	Aristophanes
OMH 248 (n. i.)	Abraam	[]	[], 1 st κ.	Phamenoth ? 1, 3	1) Biktor s. of Thomas 2) Ananias	—
OMH 249 (n. i.)	Meus s. of Athanasios ⁴²	1 NO.	2, 1 st κ.	Phamenoth ? 15, 2	1) Ananias 2) Biktor s. of Thomas	—
OMH 250 (n. i.)	Petros s. of Athanasios ⁴³	1 NO.	2, [] κ.	Phamenoth ? 20, 3	1) Biktor s. of Thomas 2) Ananias	—
OMH 251 (n. i.)	Pesynthios s. of Papnouthios	1 NO.	2, 2 nd κ.	Choiak 24, 3	1) Ananias 2) Biktor s. of Thomas	—
OMH 252 (n. i.)	Pses s. of Psan	1 NO.	2, 1 st κ.	Phamenoth (?) 9, 3		
OMH 275 (lost)	[]	[]	[]	[]	Ape Petros	Ioannes s. of Lazaros
OMH 306 (lost)	[]	[]	[]	[]	1) Ape Iakob 2) Menas s. of Paam 3) Athanasios s. of Papnouthios	—
OMH 326 (lost)	Petros s. of Athanasios ⁴⁴	[]		Phamenoth 11, 3	1) Komes 2) Pcher s. of Athanasios	
OMH 336 (lost)	Konstantinos	$\frac{2}{3}$ NO.	2, 2 nd κ.	[], 2	Ape Souai	Psan
OMH 338 (n. i.)	Ioseph s. of Abraam	1 NO.	2, 1 st κ.	Tybi 28, 2	Ape Petros	Psan s. of Basilios
OMH 339 (n. i.)	Hllos s. of Pshataf	1 NO.	2, 2 nd κ.	Pachon 16, 2	Ape Paule	Psan s. of Basilios
OMH 350 (n. i.)	Elias s. of Philotheos	1 NO.	7, 1 st κ.	Ha[thyr -], 8	Apa Kyriakos	Psate s. of Pisrael
OMH 370 (lost)	Pesynthios s. of Bartholomaïos	1 NO.	not indic.	Mecheir 7, 6	Ape Psate	Psate s. of Pisrael
OMH 377 (n. i.)	Solomon s. of David	1 NO.	7, 1 st κ.	Mecheir 20, 8	Ape Apa Kyros	Psate s. of Pisrael

⁴⁰ Cf. above sub ζΕΝΙΟΝ & ΕΠΙCΤΑΛΜΑ, CO Ad 66.

⁴¹ Crum comments: „(indiction) years seem erroneously transposed“.

⁴² Cf. above sub ζΕΝΙΟΝ & ΕΠΙCΤΑΛΜΑ, KOW 97.

⁴³ Cf. below, OMH 326.

⁴⁴ Cf. above, OMH 250.

OMH 378 (n. i.)	Solomon s. of Isaak	1 NO.	[]	Phamenoth 7, 8	Ape Pisrael	Psate s. of Pisrael
OMH 383 (lost)	[]	[]	[]	Phaophi 28, []	Ape Ioannes	Psate s. of Pisrael
OMH 395 (lost)	Ioseph s. of Biktor	$\frac{2}{3}$ NO.	[]	[]	[]	—
Enchoria 17 (1990) 98 Nr. 2 (n. i.)	David s. of Sou-	1 NO.	2, 2 nd K.	Pachon 30, 2	Ape Menas	Psan
BASP 29 (1992) 92f., OIM 30025 (n. i.)	Aron s. of Ioannes	1 NO.	2, 1 st K.	Mechair 2, 2	Ape Petros	Psan s. of Basilios
CRIPPEL 18 (1996) 164, AF 12192 (lost)	Solomon s. of NN	$\frac{1}{6}$ NO.	[]	[?]	1?) [] 2?) [Petros?] 3?) Andreas	Aristo- phanes
165, AF 12198 (lost)	[]	$\frac{1}{6}$ NO.	[]	[?]	1?) [] 2?) Petros 3?) Andreas	Aristo- phanes
168, AF 12220 (lost)	[]	$\frac{1}{3}$ NO.	[]	[?]	1?) [] 2?) Andreas 3?) Petros	Aristo- phanes
169, AF 12223 (lost)	[]	[]	[]	[]	1?) [] 2?) [Petros?] 3?) Andreas	Aristo- phanes
170, AF 12229 (lost)	[]	$\frac{1}{3}$ NO.	[]	Epeiph 18, [11?]	1?) [] 2?) Petros 3?) Andreas	Aristo- phanes
171, AF 12237 (lost)	[]	[]	[]	[]	[]	Aristo- phanes
173, AF 12244 (n. i.)	Elias s. of Solomon	$\frac{1}{2}$ NO.	2, 2 nd K.	Payni 23, 2	Ape NN (Souai?)	Psan s. of Basilios
173, AF 12245 (lost)	[]	[]	[]	[]	1) Biktor s. of Tho- mas 2) Ananias	—

These lists allow us to make the following first observations:

1. Taxes are paid usually either in the same year as the tax year itself, or during the next indiction year. There seem to be, however, a few exceptions which made L. Casson suggest (*Tax Collecting Problems in Early Arab Egypt*, TAPA 69 [1938] 274–291, esp. 288) that in the course of the eighth century A.D. Egyptians started paying their taxes later and later („There are instances of payments that were two [CO 415, 422, 425, Ad 37]), even three [CO 426] years late“). These are noted above, cf. fnn. 6 (= CO 426: on Phamenoth 18 of ind. 6 a payment for ind. 3? But the reading of the latter numeral is doubtful and an editorial misreading of a [damaged] cursive Γ instead of ς is not to be excluded; if this is correct, there is no delay at all), 27 (= CO 415: on Payni 3 [?] at the start of ind. 6 a payment for the 2nd $\kappa\alpha\tau\alpha\beta\omicron\lambda\eta$ of ind. 4), 29 (= CO 425: on Phamenoth 24 of ind. 8 a payment for ind. 6?) and 21 (= CO Ad 37 [p. 37]: on Epeiph 3 of ind. 11 a payment for ind. 9); cf. also fn. 20 (= KSB I 265: on Thoth 11 of ind. 11 a payment for ind. 9). Once, however, one accepts Casson's own explanation (*loc.cit.* 278–279) of the 2-year divergence between indiction year numbers mentioned in the dating formula of a tax receipt, resp. in the indication of the fiscal year concerned, viz. that these should be viewed in terms of solar (for the tax year indication) and lunar years (for the dating formula), the 2-year delay in paying disappears completely and people turn out to be paying their taxes *during* the year they were actually due (the texts P.E.R.F. 570 and 581 mentioned by Casson *loc.cit.*

276 have now been published in full as SB VIII 9758 and XVIII 13870). It is, on the contrary, worthwhile to notice that among the Coptic tax receipts (most of them apparently issued during the first two or three decades of the 8th century A.D.) there are not many more such 2-year intervals between the indiction numerals indicating the fiscal years paid for and indiction numerals in the dating formula of the payment itself.

Tax payments are recorded during the following months (cases of incomplete or doubtfully-read names and questionable resolutions of abbreviations like $\phi\Delta()$ or $ME()$ are disregarded):

Thoth	7 (CO 417, 430; KOW 95; KSB I 265; OMH 358; Tor 19; CRIPEL 18 [1996] 164, AF 12195)
Phaophi	1 (OMH 383)
Hathyr	4 (Enchoria 8.1 [1978] 149–50; OMH 350; Tor 12, 21)
Choiak	4 (CO 427, Ad 66; KSB I 259; OMH 251)
Tybi	4 (CO 409; KSB I 249; OMH 298, 338)
Mecheir	11 (KOW 97; OMH 300, 302, 307, 316, 323, 324, 331, 370, 377; BASP 29 [1992] 92–93, OIM 30025)
Phamenoth	11 (CO 425, 426; Hall 87/5; KOW 96; OMH 243, 301, 325, 326, 372, 378, Tor 23)
Pharmouthi	5 (CO 421; Hall 86/2; OMH 290, 349, 393)
Pachon	14 (CO 406; KOW 93; KSB I 262, 266, 268; OMH 271, 281, 293, 302, 339, 366, 385; ST 75; Tor 20)
Payni	13 (BKU I 80; CO 414, 415; FBerl. 19 [cf. above, fn. 16]; KOW 94; OMH 291, 296, 299, 335, 365, 390, 392; CRIPEL 18 [1996] 173, AF 12244)
Epeiph	11 (BSAC 26 [1984] 95; CO Ad 37; KOW 99a; KSB I 263; OMH 272, 273, 276, 277, 389; CRIPEL 18 [1996] 169, # AF 12225, and 170 # AF 12229)
Mesore + Epag.	4 (CO 424; UM IV 14, 15; ST 83)

Unless all incompletely preserved dates tilt the balance, this tabulation may allow us to conclude that apparently the ‘summer’-half of a calendar year starting with Phamenoth saw greater numbers of tax payments than the ‘winter’-half starting with Thoth. Because all payments are recorded as having been made in money, the connection with the harvest season is slightly indirect; farmers did not pay their dues via deliveries in kind, but first had to sell their crop.

2. A first study of the signatures occurring in the Coptic tax receipts shows that there are a few fairly regular ‘fixed’ couples of these; their tabulation may allow us to detect abbreviations. One encounters:

(2.1) „Menas s. of Paam & Athanasios s. of Papnouthios“, signing the following receipts for $\Delta\Delta\pi\Delta NH$ (cf. also above, fn. 4, for the situation in OMH 331):

OMH 300	1) Ape Senouthios	2) Athanasios s. of Papnouth.	3) Menas s. of Paam
OMH 303	1) Ape Severos	2) Menas s. of Paam	3) Athanasios s. of Papnouthios
OMH 290	1) Ape Severos	2) Athanasios s. of Papnouth.	3) Menas s. of Paam
KSB I 239	1) Ape Severos	2) Menas s. of Paam	3) Athanasios s. of Papnouthios
Hall 87/5	1) Ape Solomon	2) Menas s. of Paam	3) Athanasios s. of Papnouthios
OMH 301	1) Ape Solomon	2) Menas s. of Paam	3) Athanasios s. of Papnouthios
$\Delta IOIKHCIC$			
Hall 86/2	1) []	2) Menas s. of Paam	3) Athanasios s. of Papnouthios

OMH 299	1) []	2) Ath[anasios s. of Papnouth.?] 3) Menas s. of Paam
KOW 93	1) Phe[]	2) Menas s. of Paam 3) Athanasios s. of Papnouthios

ΔΙΟΙΚΗCIC & CΥΛΛΟΓPION:

OMH 296	1) Ape Demetrios	2) Menas s. of Paam	3) Athanasios s. of Papnouth.
KSB I 266	1) Ape Solomon	2) Athanasios s. of Papnouth.	3) Menas s. of Paam
KSB I 267	1) Ape Onnophrios	2) Menas s. of Paam	3) Athanasios s. of Papnouth.
OMH 302	1) Ape David	2) Menas s. of Paam	3) Athanasios s. of Papnouth.
OMH 293	1) Ape Isaak	2) Menas s. of Paam	3) Athanasios s. of Papnouth.
CO 414	1) Ape Abia	2) Athanasios s. of Papnouth.	3) Menas s. of Paam
CO 415	1) Ape Abia	2) Menas s. of Paam	3) Athanasios s. of Papnouth.

CΥΛΛΟΓPION (& ?):

OMH 291	1) Ape Psate	2) Menas s. of Paam	3) Athanasios s. of Papnouth.
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XENION & EΠICTAXMA:

CO Ad 66		1) Athanasios s. of Papnouth.	2) Menas s. of Paam
OMH 307	1) Ape Senouthios	2) Menas s. of Paam	3) Athanasios s. of Papnouth.
OMH 292		1) Menas s. of Paam	2) Athanasios ...

Tax lost / not indicated:

OMH 306	1) Ape Iakob	2) Menas s. of Paam	3) Athanasios s. of Papnouth.
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Comment: inevitably one starts wondering why sub XENION & EΠICTAXMA there are no 'first' signers only in CO Ad 66 and in OMH 292; that is apparently the usual practice with this couple. On the other hand, the name of the second signer in OMH 292 will probably have been followed by the (abbreviated?) patronymic Papnouthios.

(2.2) The combination of the signatures of „Komes & Pcher s. of Athanasios“ (cf. ZPE 66 [1986] 147) occurs in payments for

ΔΙΟΙΚΗCIC:

OMH 325	1) Komes	2) Pcher s. of Athanasios	
OMH 393	1) []	2) Komes	3) Pcher s. of Athanasios

'withouth ΔΙΟΙΚΗCIC':

CO 406	1) Komes	2) Pcher s. of Athanasios
OMH 324	1) Komes	2) Pcher s. of Athanasios

(cf. BIFAO 79 [1979] 84)

ΠPOCTIMON:

OMH 243	1) Komes	2) Pcher s. of Athanasios
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'Tax lost/not indicated':

OMH 326	1) Komes	2) Pcher s. of Athanasios
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Comment: one wonders whether in the second part of 1. 4 of OMH 393 there is really another person signing before Komes; usually he comes first. It is also to be expected that, though a second signature seems to be lacking, next to Komes also his colleague Pcher signed the receipt for 'without ΔΙΟΙΚΗCIC' published in CRIPEL 18 (1996) 173, AF 12246.

A mix of the couples '1' and '2' is found in the receipt for ΧΕΝΙΟΝ & ΕΠΙCΤΑΛΛΑ: OMH 298 1) Pcher s. of Athanasios 2) Menas s. of Paam

(2.3) Then there is a combination of signers „Biktor & Ananias“, in ΔΙΟΙΚΗCΙC:
OMH 366 1) Apa Dios 2) Ananias 3) Biktor s. of Thomas

‘Tax lost/not indicated’:

CO 427 1) Biktor s. of Thomas, through Thomas his son 2) Ananias, through his brother Ananias
CO 428 1) Ananias 2) Biktor s. of Thomas
OMH 223 1) Ananias 2) Biktor
OMH 251 1) Ananias 2) Biktor s. of Thomas
OMH 249 1) Ananias 2) Biktor s. of Thomas
OMH 248 1) Biktor s. of Thomas 2) Ananias
OMH 250 1) Biktor s. of Thomas 2) Ananias
CRIPEL 18 (1996) 173, AF 12245 1) Biktor s. of Thomas 2) Ananias

Comment: the omission of the patronymic in OMH 223.4 is remarkable; Biktor usually adds it to his name.

(2.4) Next occurs the combination of „Petros & Andreas“ (cf. ZPE 66 [1986] 146 note to 11. 5–6) in the receipts for

ΔΗΜΟCΙΟΝ:
ST 415 1) Onnophrios CΤΡΑΤΗΓΟC 2) Petros 3) Andreas
CRIPEL 18 (1996) 161ff.
AF 12195 1) Philotheos CΤΡΑΤΗΓΟC 2) Andreas 3) Petros
AF 12203 1) [N.N.] 2) Petros 3) Andreas
AF 12225 1) Onnophrios 2) Petros 3) Andreas

ΔΙΟΙΚΗCΙC:
OMH 240 1) Anastasios CΤΡΑΤΗΓΟC 2) Andreas 3) Petros

‘Tax lost/not indicated’:

CRIPEL 18 (1996) 161ff.
AF 12192 1?) [N.N.] 2?) [Petros?] 3?) Andreas
AF 12198 1?) [N.N.] 2?) Petros 3?) Andreas
AF 12220 1?) [N.N.] 2?) Andreas 3?) Petros
AF 12223 1?) [N.N.] 2?) [Petros?] 3?) Andreas
AF 12229 1?) [N.N.] 2?) Petros 3?) Andreas

Comment: in a number of cases the couple Andreas and Petros sign only after a CΤΡΑΤΗΓΟC; in the case of the apparently complete text CRIPEL 18 (1996) 169 AF 12225 no title seems to have been written, though a CΤΡΑΤΗΓΟC named Onnophrios is known, cf. below. As the CRIPEL-texts AF 12192, 12198, 12203, 12220, 12223 and 12229 are all more or less incompletely preserved, I have assumed that in these cases a ‘normal’ system of signatures should be restored.

(2.5) Finally, there are (next to a number of tax receipts signed by only one person) also a number of more or less occasional combinations, viz. in receipts for

ΔΗΜΟCΙΟΝ:

OMH 323	1) Ape Pachom	2) []	
Tor 12	1) Elisaïos s. of Petros, λλΩΔΝΕ	2) Moses	3) Pamouthios
	4) Germanos	5) Ioannes	6) Daniel

Comment: Tor 12 is unique with its six signers!

ΔΙΟΙΚΗCΙC:

OMH 365	1) Ape Stephanos	2) Senouthios
OMH 390	1) Ape Senouthios	2) Psenouthios ΠΡΕC(ΒΥΤΕΡΟC)
BSAC 26 (1984) 95	1) Severos	2) Menas ΠΡΑΓΜΑΤΕΥΤΗC
KSB I 263	1) Severos	2) Andreas ΠΡΑΓΜΑΤΕΥΤΗC
CO Ad 37	1) Markos	2) Andreas ΠΡΑΓΜΑΤΕΥΤΗC
KSB I 264	1) []	2) Andreas ΠΡΑΓΜΑΤΕΥΤΗC

For KSB I 265 cf. below, 'Tax lost/not indicated', UM IV 14 p. 240.

CTIXOI:

ST 75	1) Ape Psmo	2) Psmo
KSB I 269	1) Solomon	2) Andreas ΠΡΑΓΜΑΤΕΥΤΗC

'Tax lost/not indicated':

OMH 237	1) Apa Stephanos	2) Papnouthios	3) Dioskoros
CO 430	1) Ape Papnouthios	2) Senouthios ΠΡΕCΒΥΤΕΡΟC	
UM IV 14 (p. 240)	1) Ioseph	2) Andreas ΠΡΑΓΜΑΤΕΥΤΗC	

For Andreas ΠΡΑΓΜΑΤΕΥΤΕC cf. also UM IV 15 (p. 240), and the receipts for CTIXOI: KSB I 269, for ΔΙΟΙΚΗCΙC: KSB I 263, CO Ad 37, KSB I 264 and [destroyed] verso of KSB I 265 (also for ΔΙΟΙΚΗCΙC; like UM IV 14 signed first on the recto by Ioseph). One can only wonder whether there is a connection between the priests named Senouthios in CO 430 (with Ape Papnouthios) and Psenouthios in OMH 390 (with Ape Senouthios).

Among the signers indicating their rank or office one finds, next to the ΠΡΑΓΜΑΤΕΥΤΑΙ Andreas and Menas (BSAC 26 [1984] 95)⁴⁵, the following other titles:

CΤΡΑΤΗΓΟC: Onnophrios (ST 415) and Anastasios (OMH 240)⁴⁶

λΠΕ:

Aaron	CO 417, KSB I 268, OMH 385	Patermouthis	OMH 316
Abia	CO 414, 415	Paul	CO 409, OMH 339

⁴⁵ Is it coincidence that all ostraka presenting signatures of ΠΡΑΓΜΑΤΕΥΤΑΙ were written by Ioannes s. of Lazaros?

⁴⁶ Is it coincidence that in all cases of CΤΡΑΤΗΓΟΙ signing tax receipts these receipts were apparently written by either Aristophanes s. of Ioannes or Kyriakos (the latter writing only Coptic ΔΙΔΓΡΑΦΟΝ receipts)?

Ananias	OMH 224, Tor 19	Petros	OMH 275, 338, ST 417, OIM 30025 in BASP 29 (1992) 92–93
Apa Kyros	OMH 377	Pesynthios	KOW 99b
David	OMH 302	Pisrael	CO 425, 426, OMH 378
Demetrios	CO 429, KOW 96, OMH 296	Psate	Enchoria 8.1 (1978) 149–50; OMH 291, 370
Elias	ST 416	Pses	OMH 358
Iakob	OMH 306	Psmo	ST 75
Ignatios	OMH 399	Senouthios	OMH 300, 307, 331, 390
Ioannes	OMH 383	Severos	CO 421, KSB I 239, OMH 290, 303
Isaak	OMH 281, 293	Solomon	Hall 87/5, KSB I 266, OMH 301
Laleu	OMH 335, ST 414	Souai	OMH 336
Markos	OMH 273	Stephanos	CO 424, OMH 365, FBerl. 19 (title rest.); cf. also OMH 237
Matthias	KOW 95		
Menas	Enchoria 17 (1990) 98		
Onnophrios	KSB I 267		
Papnouthios	CO 430, KOW 94		

Among people acting as ‘first’ signers one finds also personal names *without* a specific title, a few of which also occur as ΔΠΕ or CTPΔTHΓOC, cf.:

Markos: CO Ad 37, OMH 270

Onnophrios: CRIPEL 18 (1996) 169, AF 12225

Severos: BSAC 26 (1984) 95, KSB I 263, OMH 276

Solomon: KSB I 269, OMH 277.

Are these persons the same as those provided *with* the title of ΔΠΕ/CTPΔTHΓOC?

3. If a scribe is mentioned at all, the receipts mention only a restricted number of names; one encounters frequently enough the names of three scribes, (1.) Psate s. of Pisrael (for whom see W. C. Till, *Datierung und Prosopographie der koptischen Urkunden aus Theben* [SB Akad. Wien 240.1, 1962] 185ff.), (2.) Ioannes s. of Lazaros (for whom see *ibidem*, 108), and (3.) Aristophanes who is, of course, the same person as the well-known Aristophanes s. of Ioannes (for whom see Till, *op. cit.* 61–62; cf. also A. Boud’hors in CRIPEL 18 [1996] 161ff.). Next to five texts (KSB I 249; CO 409; OMH 338, 339; CRIPEL 18 [1996] 173, AF 12244) mentioning the scribe Psan s. of Basilios the name of only Psan is encountered above in three texts, OMH 335, 336 and Enchoria 17 (1990) 98, Nr. 2; probably this man is identical with Psan s. of Basilios (so already W. C. Till, *op. cit.* 184). The scribes Abraam (Tor 12) and Ktistes (KSB I 261) do not seem to have occurred before, i. e. they are not listed as scribes in Till’s prosopography.

4. The question of the number and length of the ΚΑΤΔΒΟΛΑΙ = ‘tax instalments’ used in tax collecting procedures in late Byzantine and early Arabic Egypt (see in latest instance F. Morelli, *Sei KATABOAAI in P.Bodl. I 107*, ZPE 115 [1997] 199–200) must be reserved for later discussion elsewhere. Here I wish to note only that apparently no Coptic tax receipt from the late VIIth or VIIIth century A.D. offers a ΚΑΤΔΒΟΛΗ-number other than α or β.