

# For the Taxpayer or the Administration? On the Function of Tax Payment Records from Eighth-Century Western Thebes

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**Abstract:** In reaction to the assumption in recent scholarship that 8th century tax receipts from Western Thebes were not issued to taxpayers, but kept by officials for administrative purposes, this contribution supports the original view that these payment records were written for taxpayers who requested a receipt. Although dockets may indicate that some receipts were temporarily kept at an office, the findspots of Coptic receipts, the variety of the inscribed pottery, the likely provenance of the Pharaonic pottery, the choice for Greek instead of Coptic, and the occasional omission of the patronymic point to the taxpayer as the intended user.

**Keywords:** taxation, Coptic, Western Thebes, Islamic Egypt, Pharaonic pottery

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Several recent studies address the question how taxation was organized in Western Thebes under early Islamic rule, with a special focus on the village of Djeme, which developed in and around the ancient mortuary temple of Ramesses III in Medinet Habu already in Late Antiquity.<sup>1</sup> Some scholars

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<sup>1</sup> A. Delattre & J.-L. Fournet, "Ostraca", in A. Boud'hors et al. (Eds.), *Coptica Argentorantensia : textes et documents de la troisième université d'été de papyrologique copte (Strasbourg, 18–25 juillet 2010)*, Paris 2014 (henceforth called *P.Stras.Copt.*), 207–239; J. Cromwell, Managing a Year's Taxes: Tax Demands and Tax Payments in 724 CE, *APF* 60 (2014),

advance the view that the hundreds of texts that are usually called tax receipts—written on pottery sherds, in Coptic or Greek, and dated from the 710s to the early 730s<sup>2</sup>—were records kept by tax officials for administrative purposes.<sup>3</sup> This assumption is based on the occasional appearance of a note on the reverse, which is interpreted as a countersignature,<sup>4</sup> and on T. G. Wilfong's impression that receipts were written for officials, as the few groups with a recorded findspot in Medinet Habu do not seem to be related by taxpayer.<sup>5</sup> The correct assessment of the function of these texts helps us to better understand the roles of the scribe, the *apê/strategos* and other, unspecified officials involved (probably *lashanes*, or village headmen), and the varying combinations in which they appear.<sup>6</sup>

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229–239; J. Cromwell, *Recording Village Life: A Coptic Scribe in Early Islamic Egypt*, Ann Arbor (MI) 2017, 89–124; L. Berkes, *Dorfverwaltung und Dorfgemeinschaft in Ägypten von Diokletian zu den Abbasiden*, Wiesbaden 2017, 85, 87, 170–173. On the village of Djeme, see T. G. Wilfong, *The Women of Jeme: Lives in a Coptic Town in Late Antique Egypt*, Ann Arbor (MI) 2002, 1–22; Cromwell, *Recording Village Life*, 2–5.

<sup>2</sup> Currently, the project database includes ca. 320 tax receipts from Western Thebes. Their dates range from 1 August 712 (*O.Stras.Copt.* 30) to 13 August 733 (*O.Petr. Mus.* 554); see *P.Stras.Copt.*, 232, 237. Papyri and ostraca are referred to by the standard sigla published in J. F. Oates et al. (Eds.), *Checklist of Editions of Greek, Latin, Demotic, and Coptic Papyri, Ostraca, and Tablets*, available online at <<https://papyri.info/docs/checklist>>.

<sup>3</sup> Cromwell, *Recording Village Life*, 98, 116–117, following T. G. Wilfong, New Texts in Familiar Hands: Unpublished Michigan Coptic Ostraca by Known Scribes, in M. Immerzeel & J. van der Vliet (Eds.), *Coptic Studies on the Threshold of a New Millennium. Proceedings of the Seventh International Congress of Coptic Studies, Leiden 2000*, Leuven 2004, 549–550; Delattre & Fournet in *P.Stras.Copt.*, 238–239.

<sup>4</sup> Wilfong, New Texts, 547–549; *P.Stras.Copt.*, 237–239; Cromwell, *Recording Village Life*, 112–114.

<sup>5</sup> T. G. Wilfong, Two Coptic Tax Receipts from Jeme in the Kelsey Museum, *Bulletin of the University of Michigan Museums of Art and Archaeology* 15 (2003), 91; Wilfong, New Texts, 550–551; see also Cromwell, *Recording Village Life*, 116.

<sup>6</sup> On the recorded scribes and officials (five duo's), see *P.Stras.Copt.* 224–237; Berkes, *Dorfverwaltung*, 178–179 n. 59. Two unspecified officials, Ananias and Victor, reappear together as *lashanes* in *P.KRU* 35.8, which is dated to the same period as their tax receipts; see *P.Stras.Copt.*, 227–228. On the equation of *apê* with *strategos*, see Berkes, pp. 186–187; Cromwell, *Recording Village Life*, 108. According to Berkes, *Dorfverwaltung*, 85, 87, 173–174, 178–179, the *lashanes* were responsible for the administration of Djeme, whereas the *apêue/strategoi*, who were subordinate to them, were specifically involved in the collection of taxes. Cromwell, *Recording Village Life*, 116, proposes different roles for the scribe Aristophanes and the officials attested in receipts written by him: she hypothesizes that the *strategoi* were financial heads of specific neighborhoods in Djeme, and that Aristophanes circumnavigated the village to collect taxes from multiple *strategoi*, accompanied by Andreas and Petros. However, like other duo's, Andreas and Petros were probably *lashanes*.

On account of the patchy documentation, various details in the taxation process in early Islamic Egypt—from the level of the Arab governor of Egypt in the capital of Fustat to the local level—are still not fully understood. In addition, it is unclear to what extent the more numerous examples from the Fayum and Middle Egypt are representative for Western Thebes, and how practices changed in the course of time. In general lines, the governor in Fustat sent collective tax demands to the pagarchs in the district capitals,<sup>7</sup> in whose name tax demands were issued to communities or individual tax payers.<sup>8</sup> Djeme traditionally belonged to the district of Hermonthis.<sup>9</sup> In principle, the village was organized as a community that would bear the tax burden and compulsory public services collectively,<sup>10</sup> but two villagers received a personal tax demand from Sahl ibn ‘Abd Allah in 724.<sup>11</sup> Perhaps, Sahl started as pagarch of Hermonthis, but in a later (?) contract he is called pagarch of Luxor and Esna.<sup>12</sup> One of the villagers also received

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I advance the view that the *apeûe/strategoi* collected taxes in specific neighborhoods assigned to them, and that they came to a central office, where a scribe would write receipts, and where the *lashanes* could check and sign them (see 2. below, under *Q10–11*). Nevertheless, many early receipts were signed by an *apê* only; see 6. below).

<sup>7</sup> At least applicable to Aphrodito (Middle Egypt), considering eighteen tax demands sent by governor Qurra ibn Sharik to Basilios, pagarch of Aphrodito, in 709–710: *P.Cair.Arab.* 160–163, SB I 5638 (= *P.Heid.Arab.* I 5), 5644–5655 (= *P.Heid.Arab.* I App. a–m), and Chrest. Wilck. 256 (= *P.Heid.Arab.* I 6).

<sup>8</sup> For overviews of tax demands, see *P.Mon.Apollo*, 24–25, 43 (Coptic examples); E. Garosi, *The Year According to the Arabs: Mediating between Temporalities in Early Islamic Egypt*, (forthcoming), Appendix A (Greek and Coptic examples), where collective and individual tax demands are not distinguished. It is generally assumed that most issuers of tax demands below the level of the capital were pagarchs, but Flavius Atias, former pagarch of the Fayum (694–697) and dux of Arcadia (later Arcadia and the Thebaid), issued an individual tax demand in his capacity as *dux* (CPR VIII 79; ca. 697–698); see Berkes, *Dorfverwaltung*, 27 n. 142.

<sup>9</sup> Berkes, *Dorfverwaltung*, 170; Cromwell, *Recording Village Life*, 6, 179–180 n. 95. On the district of Hermonthis, see R. Dekker, *Episcopal Networks in Late Antique Egypt: Bishops of the Theban Region at Work*, Leuven - Paris - Bristol (CT) 2018, 64–69.

<sup>10</sup> On *P.CLT* 6, a communal agreement between seventeen Djemean men dated 724, see Berkes, *Dorfverwaltung*, 171–172; Cromwell, *Recording Village Life*, 89–91.

<sup>11</sup> *P.Bal.* II 130 App. A (for Daniel son of Pachom) and B (the taxpayer’s name is lost), both dated 3 January 724, also based on a Hijra dates. On *P.Bal.* II 130 App. A, see Cromwell, *Managing a Year’s Taxes*, 232–234; Cromwell, *Recording Village Life*, 44, 98, 171.

<sup>12</sup> In *P.KRU* 50.3, written in 724 or perhaps 739, when two districts were apparently combined under a single pagarch. On the date, see Cromwell, *Recording Village Life*, 53, 172; on Sahl’s seat, see pp. 48, 89.

a payment plan for paying his taxes for the first levy in three installments,<sup>13</sup> perhaps from a village official—his name and titles are unfortunately lost.

These documents offer slight glimpses of the taxation process from the perspective of administrators; if the Theban payment records were receipts written for those liable to taxes, as I will argue below, they shed light on the same process from the side of taxpayers. In the six following sections I will first present the arguments put forward by T. G. Wilfong, J. Cromwell, A. Delattre and J.-L. Fournet for *the scenario that the payment records were kept by officials* (1.), and then discuss six practical aspects that directly or indirectly support the original view that these documents were intended for taxpayers:<sup>14</sup>

2. *the distribution of the few receipts that have a recorded findspot in Medinet Habu*: despite their small number, it is clear that most of them were found in private houses;<sup>15</sup>

3. *the shapes and sizes of the ostraca used for the receipts*: the diversity in their forms implies that the sherds were not resized to a more or less standard form, as might be expected in the case of writing material used and stored by officials;

4. *the types of pottery used as writing material*: even if most ostraca are fragments from New Kingdom pottery,<sup>16</sup> they still display a remarkable diversity of fabrics, but officials responsible for keeping ostraca in stock would have selected more similar pieces;

5. *the provenance of the pottery*: the diverse pottery probably came from several findspots in Western Thebes, including the Christian community at the Ramesseum and the hermitage of Frange at Theban Tomb 29, which were

<sup>13</sup> *P.Lond.Copt.* I 444/2, for Daniel son of Pachom, re-ed. Cromwell, *Managing a Year's Taxes*, 229–233; see also Cromwell, *Recording Village Life*, 94 n. 24.

<sup>14</sup> Taxpayers could use receipts for establishing in the next month or year whether they were not in arrears; see S. Remijsen, *The Archive after Dioscorus: The Dates of the Receipts in P.Cair.Masp. III 67325 and P.Flor. III 298 + P.Stras. VII 699*, in A. J. Connor, J. H. F. Dijkstra & F. A. J. Hoogendijk, *Unending Variety: Papyrological Texts and Studies in Honour of Peter van Minnen*, Leiden - Boston, pp. 198–206, 192. In some tax demands including *P.Bal.* II 130 App. A.5–7 and B.6–7 (sent to Djeme, January 724; see n. 11 above), individual taxpayers are recommended to get a receipt to ensure that they will not pay more than they are due; see P. M. Sijpesteijn in *P.Clackson*, p. 115 and n. 77 (commentary to *P.Clackson* 45.7–8).

<sup>15</sup> T. G. Wilfong, *Two Coptic Tax Receipts from Jeme in the Kelsey Museum*, *BMusUM* 15 (2003), 91; Wilfong, *New Texts*, 549–550.

<sup>16</sup> L. Bavay & A. Delattre, *La céramique des reçus de taxe thébains du VIII<sup>e</sup> siècle*, *CdÉ* 88 (2013), 382–383; Delattre & Fournet in *P.Stras.Copt.*, 210–211.

in contact with people in Djeme (for officials it would have been more practical to obtain ostraca from a source closer to Medinet Habu);

6. *the use of Greek for a small number of receipts*: the partly Greek dossier of Elisaïos son of Athanasios demonstrates that the choice of language did not depend on the unspecified officials or the scribes involved, and hardly on the type of tax, but may indicate that specific taxpayers had a reason to ask for receipts in Greek;

7. *the omission of the patronymic of the taxpayer*: if payments were recorded for officials, the father's name would be indispensable for distinguishing namesakes, but in some receipts the taxpayer is identified by his own name only.

In addition to supporting the view that tax receipts were written for the taxpayer, and proposing different interpretations for the notes interpreted as countersignatures (in 6. and 7.), the discussion of these six aspects aims to contribute to our understanding of the practicalities of tax collection in Western Thebes, and Egypt in general, under early Islamic rule.

### 1. Arguments for the scenario that receipts were stored by officials

With regard to the archaeological context of Coptic tax receipts from Medinet Habu, T. G. Wilfong observed that some of the twenty texts with a recorded findspot were found in small groups, and that “[t]he unifying factor in these groups seems to be that some were written by the same scribe, rather than coming from the same taxpayer as one might expect of receipts found in private houses”.<sup>17</sup> Therefore, he proposed the hypothesis that “these receipts, either originals or copies, were retained as records by the scribes and disposed of as a group when they were no longer needed”.<sup>18</sup>

J. Cromwell supports Wilfong's hypothesis that receipts were not issued to taxpayers but stored in archives, and that officials discarded them in groups, when they were no longer needed as proof of tax collection. Attributing a larger role to tax-recording scribes than to officials, she adds that receipts were possibly written in the presence of taxpayers to demonstrate that the correct procedure had been followed, but rather served as proof that the scribe involved had collected the money.<sup>19</sup> The appearance of two Coptic receipts on the same ostrakon, written by the same scribe and referring

<sup>17</sup> Wilfong, *Two Coptic Tax Receipts*, 90–91; Wilfong, *New Texts*, 549–550. However, see the dossier of Ello son of Abraam, discussed in 2. below.

<sup>18</sup> Wilfong, *Two Tax Receipts*, 91; Wilfong, *Unpublished Michigan Coptic Ostraca*, 550.

<sup>19</sup> Cromwell, *Recording Village Life*, 98, 116–117. However, on the *apê* as the tax collector, see n. 6 above.

to different, seemingly unrelated taxpayers, suggests to her that tax payments were indeed recorded for officials.<sup>20</sup>

It should be observed that the hypothesis is mainly based on later tax receipts written by the scribes Joannes son of Lazaros (726–727) or Aristophanes son of Johannes (727–730), several of which mention a person (other than the taxpayer) on the reverse, two of whom are identified as a *pragmateutes*, namely Andreas and Menas.<sup>21</sup> As it is considered unlikely that Andreas and the well-attested Abraham would pay taxes on behalf of others about fifty times,<sup>22</sup> the *pragmateutes* is considered as a kind of official, who countersigned tax receipts (but see 6. below).<sup>23</sup> According to Cromwell, he was perhaps responsible for checking the contents of the receipts brought to him and perhaps for compiling an account of all payments for the pagarch.<sup>24</sup>

In their synthetic study of Theban tax receipts, A. Delattre and J.-L. Fournet advance the view that at least receipts naming Abraham on the reverse—which relate to different taxpayers—were retained by officials: as the Louvre acquired almost all known examples as a group, it is likely that they were previously stored at the same office and found together.<sup>25</sup> The notes on the reverse of receipts relating to Elisaïos son of Athanasios are of a different nature, in that they record his name, his patronymic or the name of his grandfather, and the paid amount, thus serving as a kind of summary or docket. According to Delattre and Fournet, the replacement of the patronymic by the avonymic is a mistake that Elisaïos or his heirs would not make (in case they added the note for their personal administration), and

<sup>20</sup> *SB Kopt.* I 261, bearing two receipts written by Ktistes; see Cromwell, *Recording Village Life*, 117 n. 113. However, it cannot be ruled out that the men involved were father and son or close friends, who agreed to have their receipts written on the same ostrakon.

<sup>21</sup> Wilfong, *New Texts*, 547–549, on receipts written by Joannes, which mention Andreas; Cromwell, *Recording Village Life*, 116–117, Appendix 3.1, on those written by Aristophanes, which record the names of Abraham (in most cases), Georgios, Jacob or Patzareï. For Menas, see *P. Stras. Copt.*, 238. On the scribal activity of Johannes and Aristophanes, see *P. Stras. Copt.*, 234. For Aristophanes specifically, see J. Cromwell, *Aristophanes Son of Johannes: An Eighth-Century Bilingual Scribe? A Study of Graphic Bilingualism*, in A. Papaconstantinou (Ed.), *The Multilingual Experience in Egypt, from the Ptolemies to the ‘Abbāsids*, Farnham-Burlington (VT) 2010, 221–232; Cromwell, *Recording Village Life*, 156–192.

<sup>22</sup> *P. Stras. Copt.*, 237. On the possibility that the *pragmateutes* and others were money-lenders, see 6. below.

<sup>23</sup> Wilfong, *New Texts*, 547, 549; Cromwell, *Recording Village Life*, 117.

<sup>24</sup> Cromwell, *Recording Village Life*, 117.

<sup>25</sup> *P. Stras. Copt.*, 238–239.

should therefore be attributed to an official.<sup>26</sup> As notes on the reverse were not standard practice but appear in a short period, Delattre and Fournet suggest that countersigned receipts were intermediary records that were stored and archived at the office of tax collectors as long as the taxpayer had not paid the full amount.<sup>27</sup> It is likely—they add—that Elisaïos' receipts without such a note were kept at the same office, in view of the fact that the National University Library (BNU) acquired almost all known receipts relating to him.<sup>28</sup>

Nevertheless, Delattre and Fournet observe that not all tax receipts can be linked to an archived group, as the twenty documents with a recorded field location in Medinet Habu came from several inhabited zones.<sup>29</sup> It should also be added that receipts were found at, or are said to come from, other locations in Western Thebes, including the Ramesseum,<sup>30</sup> South Asasif,<sup>31</sup> Qurna,<sup>32</sup> the hermitage at Theban Tomb 85 and 87,<sup>33</sup> the Monastery of St Paul (Deir el-Bachit)<sup>34</sup> and the Monastery of St Phoibammon (Deir el-Bahri).<sup>35</sup> Some of them were written by the Djemean scribes Psate son of

<sup>26</sup> *P.Stras.Copt.*, 238, with regard to the “endossements” of *O.Stras.Copt.* 39 and 42, but see 6. below.

<sup>27</sup> *P.Stras.Copt.*, 239. On the practical use of the dockets for officials, see 5. below.

<sup>28</sup> *P.Stras.Copt.*, 239.

<sup>29</sup> *P.Stras.Copt.*, 239.

<sup>30</sup> *O.Crum* Ad. 37, based on *O.Crum*, p. 37: “From the Ramesseum”.

<sup>31</sup> FN 2012.1325 (poll tax for indiction 7, i.e. 723/4), ed. M. Müller, Coptic Ostraca in the Tombs of the South Asasif Necropolis, in E. Pischikova (Ed.), *Tombs of the South Asasif Necropolis: New Discoveries and Research 2012–14*, Cairo-New York 2017, 286–287.

<sup>32</sup> *O.Brit.Mus.Copt.* I pl. 86, no. 2 (EA 14107): “From Ḳūrna”.

<sup>33</sup> Mentioned in H. Behlmer, Christian Use of Pharaonic Sacred Space in Western Thebes: The Case of TT 84 and 87, in P. F. Dorman & B. M. Bryan (Eds.), *Sacred Space and Sacred Function in Ancient Thebes*, Chicago (IL) 2007, 164; *P.Stras.Copt.*, 210 n. 14.

<sup>34</sup> O.Bachit 1460 and 1550 (main monastic buildings), O.DAN kopt. 209 (subsidiary buildings at Dra' Abu el-Naga), ed. S. Hodak, *Koptische Ostraka Online*, <<https://www.koptolys.gwi.uni-muenchen.de/suche.php>>. On the sigla O.Bachit and O.DAN kopt., see S. Hodak, The Ostraca of Deir el-Bachit and the “Anatolios – Zacharias Archive”, in P. Buzi, A. Camplani & F. Contardi (Eds.), *Coptic Society, Literature and Religion from Late Antiquity to Modern Times*, Leuven 2016, vol. 1, 725. *SB Kopt.* I 256–257 must originate from Deir el-Bachit as well, in view of the officials involved, Pisrael and Anatolios, who appear in the “Anatolios – Zacharias Archive”; see eadem, pp. 728–729.

<sup>35</sup> O.Col. inv. 795, 950 and 1102 were acquired by Columbia University together with material from dumps at Deir el-Bahri; see J. Cromwell, Five Tax Receipts from Djeme in the Collection of Columbia University, *BASP* 54 (2017), 143 n. 3, with regard to nos 3–5 in her edition. According to Cromwell, these receipts unquestionably originate from Medinet Habu (Djeme). However, another tax receipt, *O.Crum* 409, was actually found at Deir al-

Pisrael (712/3–726), Psan son of Basilios (717–719) and the above-mentioned Joannes son of Lazaros.<sup>36</sup> Their distribution across Western Thebes implies that at least part of the tax receipts were issued to taxpayers, including persons living outside Djeme.<sup>37</sup>

## 2. Distribution of the receipts with a recorded findspot

During the excavation of Medinet Habu by Uvo Hölscher on behalf of the Oriental Institute of Chicago in the season of 1929–1930, nearly two hundred tax receipts were found, but only twenty of them were given field numbers.<sup>38</sup> In their edition E. Stefanski and M. Lichtheim published these field numbers and the corresponding field locations: F5 to the south of the main temple, once dedicated to the mortuary cult of Ramesses III,<sup>39</sup> and M11, N11, Q10–11, Q12–13 and Q13 to the north of this temple (Pls. 1–2).<sup>40</sup> For each findspot this section aims to establish whether they were locations where receipts were stored, either at a private house or an office, or where they were discarded.

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Bahri during the excavation by the Egypt Exploration Fund; see <[https://www.britishmuseum.org/collection/object/Y\\_EA33033](https://www.britishmuseum.org/collection/object/Y_EA33033)>.

<sup>36</sup> Psate: O.Col. 950, 1102 and probably 795; Psan: *O.Crum* 409; Joannes: *O.Crum Ad.* 37. On Pisrael and Psan, see *P.Stras.Copt.*, 231–236. For a preliminary study of patterns in their scribal activity, see R. Dekker, How the Lived Time Database Contributes to the Study of the Workweek of Scribes in Eighth-Century Egypt, <[www.livedtime.humanities.uva.nl/2023/05/](http://www.livedtime.humanities.uva.nl/2023/05/)> (blog), with particular attention to the weekdays on which they wrote tax receipts.

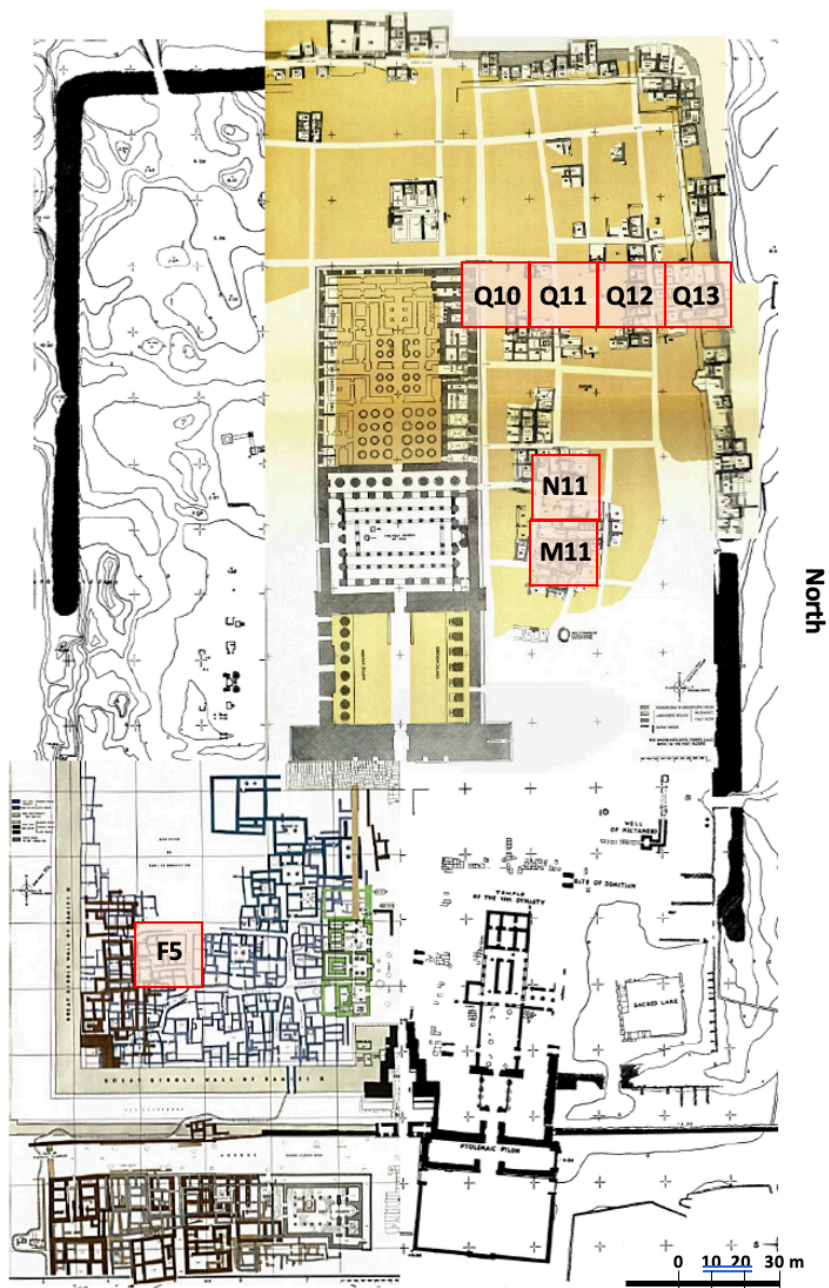
<sup>37</sup> On the basis of *O.Frangé* 712 and two unpublished receipts from Theban Tomb 1152 (inv. 153 and 272), Delattre and Fournet observe that the few known receipts found outside Djeme are different from those linked to Djeme; see *P.Stras.Copt.*, 210 and n. 14. Further study might reveal that they date from a different period.

<sup>38</sup> *O.Medin.HabuCopt.* 218–400. In the preface to the edition, Miriam Lichtheim explains that most ostraca were not *in situ*. On the excavation of the Christian remains of Djeme, see U. Hölscher, *The Excavation of Medinet Habu 5: Post-Ramessid Remains*, Chicago (IL) 1954, 45–57.

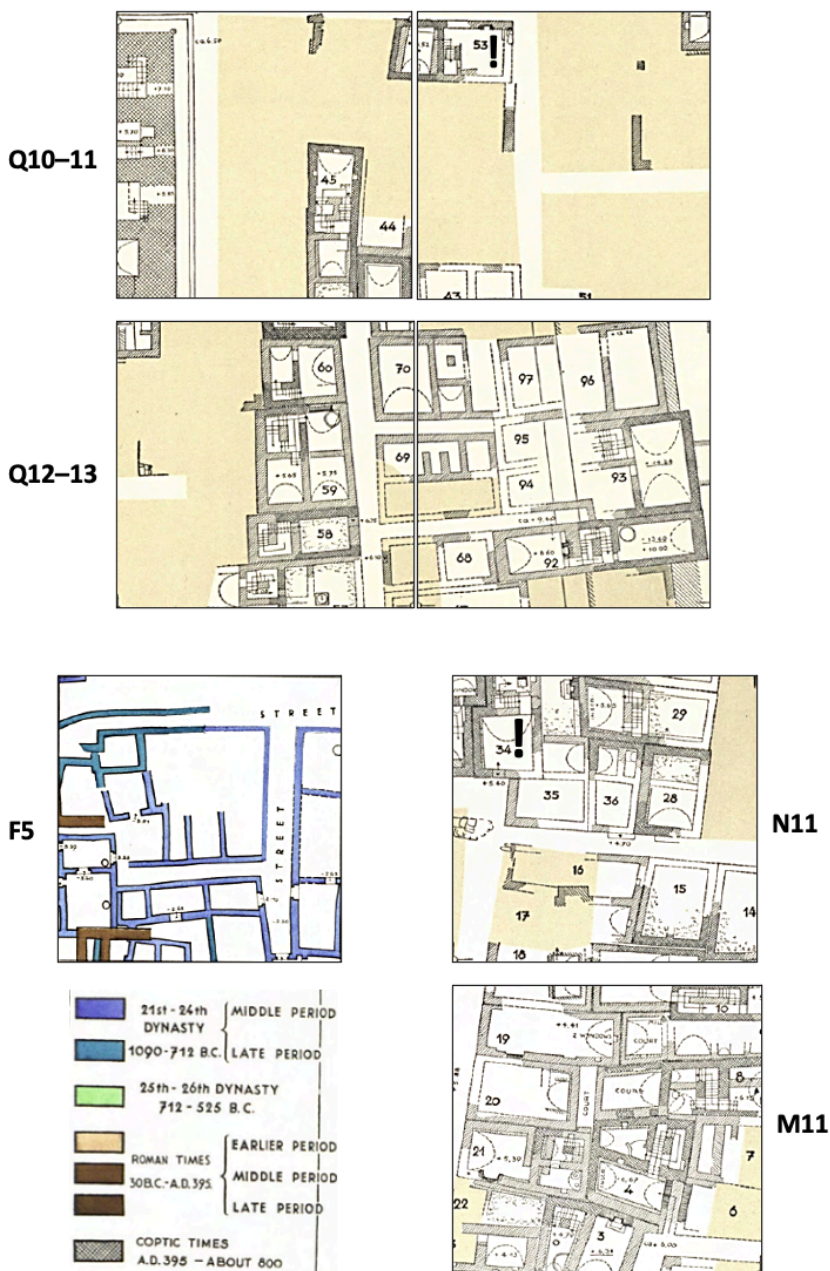
<sup>39</sup> The temple precinct also encloses the smaller temple of Amun, built during the Eighteenth Dynasty but expanded during the Ptolemaic and Roman periods; U. Hölscher, *The Excavation of Medinet Habu 2: Temples of the Eighteenth Dynasty*, Chicago (IL) 1939, 1–62.

<sup>40</sup> See the table in *O.Medin.HabuCopt.*, xi: *O.Medin.HabuCopt.* 322, 357 and 371 (field no. 29.21 = sector F5); 324, 380 and 384 (29.127 = M11); 222, 281, 339 and 347 (29.99 = N11); 227, 234, 294, 319 and 364 (29.191 = Q10–11); 228, 283, 359 and 385 (29.190 = Q12–13); and 394 (field no. 29.204 = Q13). The field locations can be looked up in U. Hölscher, *The Excavation of Medinet Habu 1: General Plans and Views*, Chicago (IL) 1934, pl. 10 for F5 and pl. 32 for the other locations.





Pl. 1 Composite map of Medinet Habu showing the findspots of Coptic receipts, after Hölscher, *Medinet Habu* 1, pls. 1 (top left, bottom right), 10 (bottom left), and 32 (top right).

Pl. 2 Findspots of Coptic receipts (details from Hölscher, *Medinet Habu* 1, pls. 10 and 32).

### F5, southeast of the main temple

*O.Medin.HabuCopt.* 322, 357 and 371 were found in the south-eastern part of the temple complex, where Hölscher uncovered the remains of buildings constructed in the Third Intermediate, Late and Roman periods. Other pottery from the same find location include three jugs and a bottle from the Third Intermediate Period.<sup>41</sup> Perhaps, there were once buildings from later periods that were destroyed during the clearing (*déblaiement*) of part of Medinet Habu at the end of the nineteenth century, as in the nearby sections G5–I5,<sup>42</sup> but the isolated find of three Coptic receipts among Pharaonic and Roman remains suggests that this group was discarded there.

### M11, north of the main temple

*O.Medin.HabuCopt.* 324, 380 and 384 came from a compact cluster of houses to the north of the second courtyard of the main temple, which accommodated the principal church of Djeme.<sup>43</sup> Their exact findspot is unknown, but the houses located completely within section M11 are numbered 4 and 19–22.<sup>44</sup> As the receipts were found among dwellings, it is likely that they had been issued to taxpayers. That *O.Medin.HabuCopt.* 380 and 384 were written by the same scribe, Psate son of Pisrael, is not a convincing argument for postulating that he lived in one of these houses and kept documents at home, as several receipts by his hand were found in Q10–11 and Q12–13 as well.<sup>45</sup>

Samuel son of David, Zacharias son of Kyriakos and Severos son of Elias paid their taxes in 716, 721 and 725/6 respectively (*O.Medin. Habu Copt.* 380, 324 and 284). It cannot be established who lived in which house.<sup>46</sup>

<sup>41</sup> Hölscher, *Medinet Habu* 5, 73.

<sup>42</sup> Hölscher, *Medinet Habu* 1, pl. 10: “destroyed by earlier excavation”; Hölscher, *Medinet Habu* 5, 45, 52; M. Römer, Straßen – Menschen – Häuser: Zur Topographie des koptischen Djeme, *Enchoria* 29 (2004/5), 80 n. 4.

<sup>43</sup> The church is identified as the Holy Church of Djeme in Hölscher, *Medinet Habu* 5, 51; Wilfong, *Women of Jeme*, 12. Being the principal church, it was probably called the Parochial Church of Djeme (ΤΚΑΘΟΛΙΚΗ ΕΚΚΛΗΣΙΑ ΝΧΗΜΕ or just ΤΚΑΘΟΛΙΚΗ) as well; S. Timm, *Das christlich-koptische Ägypten in arabischer Zeit* 3, Wiesbaden 1985, 1025–1026; Römer, Straßen – Menschen – Häuser, 90 and n. 65.

<sup>44</sup> Most of these houses are described in Hölscher, *Medinet Habu* 5, 49–50.

<sup>45</sup> Q10–11: *O.Medin.HabuCopt.* 294, 364; Q12–13: *O.Medin.HabuCopt.* 359 and 385.

<sup>46</sup> Samuel son of David reappears in *O.Lips.Copt.* 1 6, a list of names, the purpose of which is unclear, and Severos son of Elias in *SB Kopt.* II 1020, a tax receipt written by Joannes son of Lazaros in 726/7.

### N11, north of the main temple

*O.Medin.HabuCopt.* 222, 281, 339 and 347 originate from N11, to the north of the main temple and directly west of M11. Although the find location could apply to multiple buildings (nos 15–17, 28–29, 34–36), it is most likely that the receipts came from house 34, as it is the only location where Hölscher explicitly indicated that “numerous ostraca” were found there.<sup>47</sup> Interestingly, the receipts seem to form a dossier belonging to a single taxpayer, Ello son of Abraam, also called Hello the butcher. His name is damaged in the fourth receipt.<sup>48</sup>

The scribe Psan wrote one of the receipts on Pachon 16 of a second indiction year, i.e. 11 May 718 (*O.Medin.HabuCopt.* 339), and consequently, the date of another receipt, Pachon 18 of a fifteenth indiction year, converts to 13 May 716 (*O.Medin.HabuCopt.* 281). The dates of the other two texts are lost.

### Q10–11, north of the sanctuary of the main temple

No less than five receipts—*O.Medin.HabuCopt.* 222, 234, 294, 319 and 364—were found in a building that is located partly in the section Q10 and partly in Q11, which only applies to “house 53”. It is a freestanding building at the intersection between a long street running east-west, from the center of the town to the westernmost buildings, and another street that runs along the back wall of the main temple. “House 53” appears to have been the only building with a stone doorsill. It consisted of a front room, a rear room, and a cellar under the rear room, which was accessed by a hatch.<sup>49</sup> Considering the location and architectural features, it was not a dwelling, but a public building with an underground storeroom.

<sup>47</sup> Hölscher, *Medinet Habu* 5, 50. The dossier relating to Kolodje, the female moneylender, and her relatives were found in no. 34 as well; see Wilfong, *Women of Jeme*, 117–149.

<sup>48</sup> *O.Medin.HabuCopt.* 281 and 347: ΕΛΛΩ ΔΒΡΔΔΜ; 339: ΖΛΛΟ ΠΩΔΤΔϢ; 222.3: ΕΛ[ΛΩ . . .]. Kolodje’s father is named Hello (always spelled with a ζ, in 51: ΖΛΛΟ; 50: ΖΟΛΟ; 73: ΠΖΛΛΟ). *O.Frangé*, vol. 1, 10, places Koloje in the early eighth century, on account of her association with the hermit Frange, but her contact with the village headmen Abraham son of Antheris and Abraham son of Daniel points to the second half of the seventh century; R. Dekker, A Chronological Framework for Monastic Communities in Western Thebes, in A. Mihálykó & A. Maravela, *New Perspectives on Religion, Education, and Culture in Christian Western Thebes (VI–VIII) (forthcoming)*, §6.4. In short, her father cannot be equated with Hello the butcher.

<sup>49</sup> Hölscher, *Medinet Habu* 5, 50. The plan in Hölscher, *Medinet Habu* 1, pl. 32 also shows a staircase at the rear end of the front room. As no upper floor is mentioned, it may have led to the roof.

The documents from this building include a message sent to a *lashane* (*O.Medin.HabuCopt.* 185), a list of objects, which were perhaps deposited here (*O.Medin.HabuCopt.* 27), and the five tax receipts listed above, which were issued to different taxpayers and record a concentration of officials:

- they were signed by five different officials called *apê* or *strategos*;<sup>50</sup>
- in addition, three of them were signed by two more officials, probably *lashanes*: the duo's Athanasios and Menas, Andreas and Petros, and Pappouthios and Dioscorus (in *O.Medin.HabuCopt.* 294, 234 and 227 respectively);<sup>51</sup>
- Psate wrote *O.Medin.Habu Copt.* 364, whereas Aristophanes drew up *O.Medin.HabuCopt.* 222 and 234.

The appearance of eleven officials and two scribes in a small group of receipts from the same findspot creates the impression that building 53 was an administrative office, where *lashanes* and scribes worked, and where tax receipts were written and stored. If so, most of the documents to be expected at a village office (receipts, tax registers, lists, etc.), particularly those written on papyrus, must have been removed from the archive at some point.<sup>52</sup>

### **Q12–13, along the street close to the northern enclosure wall**

*O.Medin.HabuCopt.* 228, 283, 359 and 385 were found in a building located partly in Q12 and partly in Q13, which is the location of houses 68–70, between the northern enclosure wall of the temple complex and a long street running east-west on the south side. These buildings were separated by

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<sup>50</sup> On the *apê/strategos*, see n. 6 above.

<sup>51</sup> On the likely identification of these duo's as *lashanes*, see n. 6 above.

<sup>52</sup> For the discussion on the question whether Coptic documents on papyrus relating to the legal activities of Djemeian families were stored in the village (in private archives or a public one) or at the Monastery of St Phoibammon, see T. Vorderstrasse, *Reconstructing Houses and Archives in Early Islamic Jēme*, in M. Müller (Ed.), *Household Studies in Complex Societies: (Micro) Archaeological and Textual Approaches*, Chicago (IL) 2015, 418–419. Vorderstrasse, among others, challenges the common view that the monastic and Djemeian documents were stored at the monastery in the seventh–eighth centuries and found there together in the 1850s (they were combined in the edition *P.KRU*), arguing that the British Museum acquired the two groups separately: monastic documents were collected in the 1850s, and the archive of the Djemeian Pesynthios son of Senouthios in the early 1860s. The assumption is that if the Djemeian papyri were stored at the monastery, they would have been acquired together with the monastic documents.

blind alleys that also gave access to the houses built on top of the enclosure wall (nos. 92–97 in Q13).<sup>53</sup>

As the receipts were found among dwellings, it is likely that they had been issued to taxpayers. Three of the taxpayers involved probably lived in the neighborhood at the same time. Mathias son of Ezekiel, whose receipt (*O.Medin.HabuCopt.* 359) is tentatively dated to June/July 722 on the basis of an indiction year and the scribe (Psate), was already associated with Djeme in September 698, when he signed a document (also written by Psate) as a witness.<sup>54</sup> If Mathias lived in the same house all these years, he must have been a neighbor of Phoibammon son of Elias and Severos son of Petros, who paid the poll tax in 717 (*O.Medin.HabuCopt.* 283 and 385). As the find location points to just three houses, the fourth taxpayer, Zacharias son of Joseph, who appears years later, in September 727, may have been a newcomer who bought or inherited one of the houses.

Although Psate wrote two out of four receipts (*O.Medin.HabuCopt.* 359 and 385), it is unlikely that he, if he lived in this area, would keep such documents at home.

### Q13, on top of the northern enclosure wall

Just one receipt (*O.Medin.HabuCopt.* 394) was found in Q13, the location of houses 92–97, which were built on top of the northern enclosure wall. It indicates that Isaak son of Plein paid the poll tax for a fifteenth indiction year, which he probably did in the subsequent year (i.e. a first indiction year), which could only correspond to 716/7 within the period under consideration (710s–early 730s).<sup>55</sup> The names of the scribe and the officials involved are lost.

Twelve out of twenty receipts were found in dwellings in M11, N11, Q12–13 and Q13, five at “house 53”, the freestanding building in Q10–11, which probably served as an administrative office, and three texts were

<sup>53</sup> On the street and the narrow blind alley between houses 69 and 70, see Hölscher, *Medinet Habu* 5, 45.

<sup>54</sup> *P.CLT* 1.130, transl. L. S. B. MacCoull, *Coptic Legal Documents: Law as Vernacular Text and Experience in Late Antique Egypt*, Turnhout 2009, 42–47. On this text, see also Cromwell, *Recording Village Life*, 13.

<sup>55</sup> Some receipts, e.g. *O.Stras.Copt.* 29 (718), *O.Theb.Copt.* 15 (718) and *O.Stras.Copt.* 54 (722), record payments in the same year as the one for which the poll tax was paid. It also occurs that the difference between the fiscal year and the date of the receipt is two or even three years; see *P.Stras.Copt.*, 215. Elisaïos son of Athanasios paid the *klasmata* and the *dapane* of the governor for fifth indiction in an eighth indiction (*O.Stras.Copt.* 38, dated August/September 724). On Elisaïos and these types of taxes, see 5. below.

found isolated from the rest in F5, southeast of the main temple. It is likely that receipts were written and checked by officials at building 53, that some of them were also stored there, and that most receipts were issued to taxpayers. This is best demonstrated by the dossier of Ello son of Abraham, also called Hello the butcher, which was found in N11, probably at house 34. The group from F5 seems to have been discarded there, under circumstances that remain unclear.

### 3. The shapes and size of ostraca used for the receipts

Whereas many eighth-century tax receipts from the Fayum and Middle Egypt were written on papyrus, the roughly contemporary Theban tax payments are invariably recorded on pottery.<sup>56</sup>

In his edition of Coptic ostraca in 1902, Walter Crum remarked that the sherds inscribed with tax receipts differ considerably from material that was normally used as writing material, which is ill-baked, coarse, dull brown or chocolate in color and ribbed. By contrast, those used for tax receipts are “always without ribs, glazed and generally of a light-yellow colour. The shape of these too is usually triangular”.<sup>57</sup> Crum’s observation creates the impression that the receipts form a fairly homogenous group with regard to their general appearance.

If the receipts were written and stored for administrative purposes, it would have been practical to break and sand the ostraca to a more or less standard format and size.<sup>58</sup> By contrast, if they were meant for taxpayers who requested a proof of payment, it is likely that these payers were respon-

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<sup>56</sup> E.g. from the Fayum: *SB XVIII* 13269–13271; from the Hermopolite district: *P. Ryl. Copt.* 121–123, 125; from the dossier of Cosma son of Prow, probably from the Hermopolite district: *SBKopt.* II 1016–1017, III 1426, V 2320–2328 and *P. Sorb. inv.* 2606, ed. María Jesús Albarrán Martínez, Un reçu de diagraphon de la collection de la Sorbonne, *ZPE* 195 (2015), 202–204; from the Monastery of Apa Apollo, Bawit: *P. Clackson* 36–39, *P. L. Bat.* XIX 24, *SB XXVI* 16788 (Bawit?); from Aphrodito: *P. Lond.* IV 1572; from Babylon to Aphrodito: *P. Christ. Musl.* I (bilingual Arabic/Greek; collective receipt). However, *P. Lond.* IV 1573.5–6 (dated 709–710), also from Aphrodito, refers to ostraca in relation to tax collection. It is likely that ostraca were common as writing material for tax receipts in Upper Egypt, in view of the numerous Theban tax receipts and two examples from Kom Ombo (*O. Crum* 407–408).

<sup>57</sup> *O. Crum*, p. xi; see also Bavay & Delattre, La céramique, 379–381, citing W. E. Crum, W. C. Till and M. Lichtheim; J. Cromwell, “Forgive Me, Because I Could Not Find Papyrus”: The Use and Distribution of Ostraca in Late Antique Western Thebes, in C. Caputo & J. Lougovaya (Eds.), *Using Ostraca in the Ancient World: New Discoveries and Methodologies*, Berlin - Boston 2020, 220, who cites Crum.

<sup>58</sup> Lajos Berkes rightly drew my attention to this possibility (personal communication).

sible for providing writing material themselves, and that they would look for ostraca individually, which would result in a greater diversity.<sup>59</sup> Both scenarios still leave room for the possibility that scribes recommended certain types that were easier to inscribe.

Although the sherds used for tax receipts display similar characteristics that set them apart from other Theban ostraca, it turns out that their shapes and sizes vary considerably. The pieces are triangular, quadrilateral, pentagonal or irregular, compact or oblong.<sup>60</sup> The recorded heights vary between 5.7 cm (O. Col. inv. 154) and 15.9 cm (*O.Stras.Copt.* 43), the widths between 6.1 cm (O. Fitz. E.P. 533) and 12 cm (*O.Stras.Copt.* 48). *O.Stras.Copt.* 49, an unusually small receipt, measures  $6.2 \times 6.7$  cm.<sup>61</sup> Sherds were inscribed length- or widthwise.

The variation in shapes and sizes indicates that the ostraca were not reshaped to conform to a particular format, as might be expected, if officials were responsible for the supply of writing material and for the formal appearance of the documents issued by them. In addition, it would have been impractical to store large amounts of pottery and to discard them when they were no longer needed (see 1. above), as it would have been relatively easy to erase the texts in order to reuse the sherds.<sup>62</sup> In view of these observations, it is more likely that the ostraca were intended for personal use.<sup>63</sup>

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<sup>59</sup> On the basis of tax receipts from sixth-century Aphroditō, Remijsen (Archive after Dioscorus, 192) argues that the great variety of writing materials used for Greek tax receipts (ostraca, small scraps of papyrus, and reused pieces of papyrus of varying sizes) indicates that taxpayers were expected to bring their own material.

<sup>60</sup> For examples, see the images of *O.Stras.Copt.* 27–66, figs. 55–104, specifically *O.Stras.Copt.* 27 (triangular), 29 (quadrilateral), 30 (pentagonal), 31 (irregular).

<sup>61</sup> O.Col. inv. 154 and O.Fitz. E.P. 533, ed. Cromwell, *Recording Village Life*, 236–237 and 241–242 respectively.

<sup>62</sup> Bavay & Delattre, *La céramique*, 384, quoting W. C. Till, “Die koptischen Steuerquittungsosstraka der Wiener Papyrussammlung”, *Orientalia N.S.* 16 (1947), 256: “Was nutzt ein haltbarer Scherben, wenn die Schrift darauf, das eigentlich Wichtige, verhältnismässig leicht verwischt werden kann?”

<sup>63</sup> Esther Garel observes that the traces of ink on the reverse of *O.Stras.Copt.* 49 were perhaps part of a drawing. If so, the drawing (displaying the lower parts of figures in long robes?), which is incomplete at the top and left, predates the receipt, and the ostrakon was larger when it was first used. The reuse of this sherd for the recording of a tax receipt seems to confirm that it came from a private setting.



#### 4. The types of pottery used as writing material

Having examined three Theban tax receipts at the Royal Museums of Art and History in Brussels and forty texts at the National University Library at Strasbourg at Alain Delattre's request, Laurent Bavay concluded that most of them were written on fragments from Egyptian amphorae produced during the New Kingdom.<sup>64</sup>

New Kingdom sherds have multiple advantages over later ostraca. The smooth surface was easier to inscribe than the more porous, ribbed surface of contemporaneous pottery, enabling scribes to quickly write large numbers of receipts. For taxpayers the receipts were better legible against a brighter background, the sherds were more durable than late antique pottery or limestone, and the overall appearance set the receipts apart from other types of documents and letters, thus confirming their more formal character.<sup>65</sup>

Bavay identified no less than seven different fabrics:

- Probably Marl A4 (orange, without slip);<sup>66</sup>
- Marl D (pale yellow, orange, pink orange, pink, red, reddish-brown, brown) with a slip in various colors (cream-colored, orange, pink orange, reddish-brown, grey, greenish-grey);<sup>67</sup>
- Marl F (grey-brown);<sup>68</sup>
- Marl paste with a grey surface;<sup>69</sup>
- Nile alluvial clay (beige);<sup>70</sup>
- Perhaps Late Roman Amphora 7 (LRA 7, a hard chocolate-brown Nile alluvial clay);<sup>71</sup>
- Pottery without a slip.<sup>72</sup>

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<sup>64</sup> Bavay & Delattre, *La céramique*, 382–383; Delattre & Fournet in *P.Stras.Copt.*, 210–211. The first publication adds that receipts at the Louvre in Paris were examined as well and that they display the same type of support (p. 383), without providing further information.

<sup>65</sup> Bavay & Delattre, *La céramique*, 384; *P.Stras.Copt.*, 211; Cromwell, *Forgive Me*, 221.

<sup>66</sup> *O.Crum* Ad. 37 (= *O.Brux. E.* 377); see Bavay & Delattre, *La céramique*, 383.

<sup>67</sup> *O.Stras.Copt.* 29–34, 36, 41–45, 47, 49, 51, 56–62, 65–66; *SB Kopt. IV* 1814 (= *O. Brux. E.* 372), see Bavay & Delattre, *La céramique*, 382; perhaps *O.Stras.Copt.* 37–39, 46, 50, 52–54, 63–64.

<sup>68</sup> *SB Kopt. III* 1423 (= *O. Brux. E.* 375); see Bavay & Delattre, *La céramique*, 382–383.

<sup>69</sup> *O.Stras.Copt.* 27–28.

<sup>70</sup> *O.Stras.Copt.* 55.

<sup>71</sup> *O.Stras.Copt.* 35. On LRA 7, see the University of Southampton, *Roman Amphorae: A Digital Resource*, York 2014, <<https://doi.org/10.5284/1028192>> (LRA 7 fabric).

<sup>72</sup> *O.Stras.Copt.* 40, 48.

Marl A4, D and F date to the New Kingdom (see 5. below), but it appears that late antique pottery was occasionally used as well. Overall, the examined group displays a wide variation in fabric (four types of marl and two types of Nile alluvial clay), color and surface treatment (with or without slip), which is still the case if we focus on the dossier of Elisaïos son of Athanasios,<sup>73</sup> or the even smaller group of receipts written by Psate in this dossier.<sup>74</sup> There is no evident correlation between the fabric and the tax officials involved either.<sup>75</sup> This diversity supports the hypothesis that it was not the scribe or an official who supplied the writing material but the taxpayer, and that receipts were written at his request.<sup>76</sup>

### 5. The provenance of pottery used for tax receipts

If taxpayers were expected to bring their own writing material, where would they find suitable sherds, preferably New Kingdom pottery? The receipts in Strasbourg do not have a recorded provenance and are identified as Djemean on account of the officials and scribes involved, whereas those in Brussels came from the collection of Jean Capart, who purchased them in Luxor in 1900/01.<sup>77</sup> According to Walter Crum, *O.Crum* Ad. 37 (O. Brux. E. 377) came “from the Ramesseum”, the mortuary temple of Ramesses II, which could hold for the other two receipts as well, if the information is correct.<sup>78</sup>

<sup>73</sup> Marl D, cream-colored slip: *O.Stras.Copt.* 34, 41–42; Marl D (?), cream-colored slip: *O.Stras.Copt.* 38–39; Marl D, pale yellow slip: *O.Stras.Copt.* 43; Marl D (?), pink orange: *O.Stras.Copt.* 37; Marl D (?), reddish-brown: *O.Stras.Copt.* 36; without slip: *O.Stras.Copt.* 40; LRA 7?: *O.Stras.Copt.* 35.

<sup>74</sup> Marl D, cream-colored slip: *O.Stras.Copt.* 34(?), 39, 41–42; without slip: *O.Stras.Copt.* 40; LRA 7?: *O.Stras.Copt.* 35.

<sup>75</sup> *Apê* Jacob: Marl D (?), reddish-brown and pink orange (*O.Stras.Copt.* 36–37); *Apê* Severos: Marl D, cream colored and pale-yellow slip (*O.Stras.Copt.* 38 and 43), LRA 7? (*O.Stras.Copt.* 35); *Apê* Psmo: Marl D, cream-colored slip (*O.Stras.Copt.* 39, 41–42), without slip (*O.Stras.Copt.* 40).

<sup>76</sup> Bavay & Delattre, *La céramique*, 384, argue that the use of New Kingdom pottery reflects the choice of the scribe, as the flat and smooth surface was easier to inscribe. See also the more cautious remark in Cromwell, “Forgive Me”, 222: “It cannot be determined whether tax receipts specifically were written on ancient sherds or if the selection of such sherds in the village was a preferential choice by the scribes who wrote on them”. As at least one tax receipt was not written on pharaonic pottery but probably on LRA 7, the second option is more likely. Even if taxpayers had to bring their own writing material, they could still take into account scribal preferences.

<sup>77</sup> *P.Stras.Copt.*, 210; Bavay & Delattre, *La céramique*, 381.

<sup>78</sup> See the commentary in *O.Crum*, 37; not repeated in Bavay & Delattre, *La céramique*, 382–383.

Although it is not possible to retrace the ostraca to specific findspots in Western Thebes, a brief examination of the attested New Kingdom fabrics and the pottery uncovered at archaeological sites on the West Bank may give us an impression of the potential locations where the ostraca came from.

### Marl A4

David Aston's typology of New Kingdom pottery, which distinguishes four phases, places Marl A in phase 1 (early Eighteenth Dynasty), but the local variant Marl A4 is still attested in phases 3A–4 (mid-Eighteenth–Twentieth Dynasties).<sup>79</sup> The receipt that supposedly came “from the Ramesseum” (*O. Crum* Ad. 37) is probably written on this fabric.<sup>80</sup> Its orange color recalls that of a “large jar in hard yellow ware”, a type that was common in the Ramesside period, according to the excavator James Quibell. He added that little other Pharaonic pottery was found at the Ramesseum, and that the entire site had been disturbed.<sup>81</sup>

Quibell mentioned the discovery of three “Coptic jars” and many fragments of Coptic pottery inside the temple, within the lines of the—now lost—outer walls, which indicated to him that these walls were still standing, when Christians made use of the building.<sup>82</sup> More specifically, a church was once installed in the “boat room”, a small room between the great hypostyle hall and the sanctuary in the west, which can only be seen by secondary doors, niches and holes cut in the walls.<sup>83</sup> Recent excavations by a French-Egyptian team uncovered more Coptic ostraca, in the “boat room”, two rooms to the south, the great hypostyle hall, the second courtyard, and the southern processional road to the southwest of the temple.<sup>84</sup> One of the three pieces found

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<sup>79</sup> Phase 3A: from Amenhotep III to Horemheb (ca. 1319–1292 BC); phase 4: from Amenmesse to Ramesses XI (ca. 1200–1075 BC); see D. A. Aston, *New Kingdom Pottery Phases as Revealed Through Well-Dated Tomb Contexts*, in M. Bietak (Ed.), *The Synchronisation of Civilisations in the Eastern Mediterranean in the Second Millennium B.C.*, part 2, Wien 2003, 140 (typology), 151, 155.

<sup>80</sup> Bavay & Delattre, *La céramique*, 382–383.

<sup>81</sup> J. E. Quibell, *The Ramesseum and the Tomb of Ptah-heh-ep*, London 1898, 13.

<sup>82</sup> Quibell, *The Ramesseum*, 5 (jars), 13 (Coptic pottery).

<sup>83</sup> G. Lecuyot, *La céramique provenant du secteur du sanctuaire du Ramesseum*, *Memnonia* 23 (2012), 121; Philippe Martinez on the website of the Mission Archéologique Française de Thèbes-Ouest, <[www.mafto.fr/sites-archeologiques/le-ramesseum/la-salle-des-barques-et-la-salle-des-litanies/](http://www.mafto.fr/sites-archeologiques/le-ramesseum/la-salle-des-barques-et-la-salle-des-litanies/)>.

<sup>84</sup> *O. Ramesseum* 1–45, ed. C. Heurtel, *Les ostraca coptes du Ramesseum*, *Memnonia* 19 (2008), 67–83; *Les ostraca coptes du Ramesseum (suite I)*, *Memnonia* 20 (2009), 89–95; *Les ostraca coptes du Ramesseum (suite II)*, *Memnonia* 22 (2011), 85–93; *Les ostraca coptes du Ramesseum (suite III)*, *Memnonia* 23 (2012), 71–80. The findspots of the ostraca are indicated

in connection with a secondary burial in the southernmost room mentions a priest Paham,<sup>85</sup> who must have been the same person as the recipient of *O.Crum* Ad. 67, which is also said to have come from the Ramesseum. In this letter a certain Moses addresses the priest Apa Paham with reverence, while greeting “the brethren who are with you” as well, which indicates that he headed a group of religious men, either monks or clerics.<sup>86</sup>

This community existed in about the same period when the Theban tax receipts were written. O. Col. inv. 100, which probably originated from the Ramesseum, records contact between Matthaïos, who is associated with this location, and the well-attested hermit Frange and his disciple Moses, who inhabited the hermitage at the Eighteenth-Dynasty Theban Tomb 29 on the hill of Sheikh Abd el-Qurna.<sup>87</sup> Frange is usually placed in the first half of the eighth century,<sup>88</sup> but according to a revised chronology, he already

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by codes in the excavation numbers, including SDB (“boat room”), BCS-ZHS (two rooms to the south of the “boat room”), SHP (great hypostyle hall), SCR (the second courtyard), and APS (southern processional road). For their locations, see the Franco-Egyptian Archaeological Mission of Western Thebes, *Report of Scientific Activities in the Temple of Ramesses II (Ramesseum): Thirty-Third Archaeological Campaign, January–February 2022*, available online at <[www.asramesseum.org/medias/files/rapport-2022-anglais-s.pdf](http://www.asramesseum.org/medias/files/rapport-2022-anglais-s.pdf)>, fig. 1.

<sup>85</sup> A. Macke, Une nécropole copto-byzantine découverte sur le bas-côté nord [BCN] du Ramesseum, *Memnonia* 23 (2012), 169 n. 2, mentions the discovery of an incomplete body that was found in room BCS together with three ostraca, which Heurtel edited as *O.Ramesseum* 1, 11 and 12 (in *Memnonia* 19, 68, 76–77). The priest Paham is the recipient of *O.Ramesseum* 1. The name reappears without the title in *O.Ramesseum* 4.

<sup>86</sup> On the question whether the construction in the temple was a chapel, church or a convent, see Müller, Coptic Ostraca, 299 and n. 102, with further references. On account of a tenth-century funerary stela for Maria, perhaps identified as an abbess (*hegumene*), T. G. Wilfong proposed the existence of a female convent at the Ramesseum; Wilfong, *Women of Jeme*, 106–107, 154. Interestingly, two out of ten bodies found in the late antique cemetery to the north of the “boat room” and in the northwest section of the great hypostyle hall belonged to women; Macke, Une nécropole copto-byzantine, 168 and figs 1–3. M06 may have been a mummy from the Late Period that was exhumed and reburied, whereas M08 was the only body to be buried in a coffin, which may indicate that the woman in her mid-forties enjoyed a special status, perhaps as a benefactress of the community. The man buried next to her (M10), without a coffin, but in a similar fashion (without blocks of salt, and with the arms placed along the body), may have been a close relative. He was in his sixties.

<sup>87</sup> Ed. K. Blouin, Frange and Moses to Matthaïos (O. Col. inv. 100): Another Piece of the Frange Dossier, *APF* 57 (2011), 77–78.

<sup>88</sup> A. Boud’hors, L’apport de papyrus postérieurs à la conquête arabe pour la datation des ostraca coptes de la tombe TT 29, in P. M. Sijpesteijn (Eds.), *From al-Andalus to Khurasan: Documents from the Medieval Muslim World*, Leiden-Boston (MA) 2007, 118–24; *O.Frangé*, vol. 1, 10.

inhabited TT 29 in the second half of the seventh century.<sup>89</sup> The co-appearance of Frange and Moses indicates that O. Col. inv. 100 belongs to a late phase in Frange's life (late seventh or early eighth century).

Contact between the Ramesseum and the village of Djeme is attested by a damaged ostrakon that mentions a priest of the Parochial Church of Djeme.<sup>90</sup>

In sum, the Ramesseum is a plausible findspot for New Kingdom pottery to be used as tax receipts. Not only did Quibell discover a Ramesside jar with a similar color as the ostrakon inscribed with the receipt, there was also a Christian male community, which existed at least in the late seventh–early eighth centuries, not long before hundreds of tax receipts were written. If the occupants played a role in making pottery from the temple or its storage rooms available to Djemeans, this would explain why Quibell hardly found New Kingdom pottery.

## Marl D

Several tax receipts were written on Marl D, a fabric that appears in phase 3A, but is still common in phases 3B–4 (Nineteenth–Twentieth Dynasties), when the cream-slipped pieces outnumber all other amphorae.<sup>91</sup> Although the temple of Ramesses III (Medinet Habu; Twentieth Dynasty) may seem to be an evident location for finding New Kingdom vessels, it turns out that hardly any pottery from this period was preserved there, which Hölscher attributed to the destruction of the temple complex at the end of the Twentieth Dynasty, long before the development of the town of Djeme.<sup>92</sup> The temple of Ay and Horemheb, located to the north, is an unlikely provenance as well, as it was hidden

<sup>89</sup> Dekker, *Chronological Framework*, §6.4 (see n. 48 above). The re-dating of Frange is mainly based on his contact with the priest Peter, who is equated with Peter I, priest and abbot of the Monastery of St Phoibammon (d. ca. 660–665; *O.Crum* 396); Peter II, abbot of the same monastery (active in 734; *P.KRU* 88.2–3,18), is identified as “the superior” only.

<sup>90</sup> *O.Ramesseum* 2.2–4: perhaps reconstruct ΔΑΝΙΗΛ Π[ΕΙΕΛΛΧΙΣΤ(ΟC)] ΜΠΡΕCΒΗΤΕΡ[ΟC ΝΤΚΛΘΟ]ΛΙΚΗ ΝΧΗΜΕ.

<sup>91</sup> Phase 3B–4: Ramesses I–Ramesses XI (ca. 1292–ca. 1075 BC); see Aston, *New Kingdom Pottery Phases*, 140, 151, 155–156.

<sup>92</sup> Hölscher, *Medinet Habu* 5, 72. The catalogue of pottery (pp. 72–76) mainly lists finds ranging in date from the Third Intermediate Period (ca. 1075–664) to late antiquity (“Coptic”). New Kingdom exceptions are a wine jug (H1, not found *in situ*) and an amphora (F'1, in the Roman stratum in T14). Bavay & Delattre, *La céramique*, 384, expect that New Kingdom pottery was abundantly available at the mortuary temple of Ramesses III or nearby temples, listing jugs O4, C6 and H1 as examples (in n. 23), but Hölscher dated C6 and O4 to the Third Intermediate Period; see Hölscher, *Medinet Habu* 5, 72–73.

from view by the Roman town and the cemetery that developed on top of it.<sup>93</sup> Among the pottery found at the temple of Amenhotep III (beginning of phase 3A) Marl D is rare, being represented by one example, the color of which does not reappear among the inscribed ostraca.<sup>94</sup>

Interestingly, three Coptic ostraca on Marl D were found in the hermitage of Frange at TT 29. Frange inscribed one of them, and the writing on another piece is attributed to the priest Mark (ca. 600–630) on the basis of the script.<sup>95</sup> It is plausible that the Marl D pottery used for tax receipts came from TT 29 or other non-royal tombs nearby,<sup>96</sup> and that Djemeans knew about this material on account of visits to hermits like Frange.<sup>97</sup> In fact, all New Kingdom tombs on the West Bank that show traces of activity in late antiquity and the early Islamic period are potential findspots. TT 103, TT 29, TT 84 and 95, TT 85 and 87, TT 65 and MMA 1152 at Sheikh Abd el-Qurna<sup>98</sup> and TT 157 and TT 233 at Dra Abu el-Naga<sup>99</sup> formed the nuclei of

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<sup>93</sup> Hölscher, *Medinet Habu* 1, pl. 34. Excavators discovered New Kingdom pottery in the ruins of houses, on top of which the temple was built, and in Ramesside foundation deposits, which were inaccessible in late antiquity; see Hölscher, *Medinet Habu* 2, 83–84 (houses), 85–87 (foundation deposits).

<sup>94</sup> A roughly smoothed, break beige-orange jar with a greenish yellow slip; see L. Bavay in H. Sourouzian et al. (Eds.), *The temple of Amenhotep III at Thebes: Excavation and Conservation at Kom el-Hettân. Third Report on the Fifth Season in 2002/2003*, *MDAIK* 60 (2004), 171–236, at 212, no. 29, fig. 16.

<sup>95</sup> *O.Frangé* 501 (Frange), 531 (unknown scribe) and 785 (Mark). For Mark, see Dekker, *Episcopal Networks*, 111–113, 220–221.

<sup>96</sup> The fabric of Eighteenth-Dynasty vessels found inside the tomb is not specified in L. Bavay, *La tombe thebaine d'Aménémopé, vizir d'Amenhotep II*, *Égypte Afrique & Orient* 45 (2007), 7–20, at 14.

<sup>97</sup> Frange was in contact with Apa Theodore and Kolodje, the female money-lender (both attested in *O.Medin.HabuCopt.* 139, limestone, found at house 34 in N11); see Wilfong, *Women of Jeme*, 129.

<sup>98</sup> See M. Müller, *Coptic Ostraca*, 282 and Fig. 13.1. On specific hermitages, see H. Behlmer, *Christian Use of Pharaonic Sacred Space in Western Thebes: The Case of TT 85 and 87*, in P. F. Dorman & B. M. Bryan (Eds.), *Sacred Space and Sacred Function in Ancient Thebes*, Chicago (IL) 2007, 163–75; Dekker, *Episcopal Networks*, 82–83 (hermitage of Kyriakos at TT 65), 106–111 (hermitage of Epiphanius at TT 103, hermitage of Frange and predecessors at TT 29), 116–117 (MMA 1152).

<sup>99</sup> M. Müller, *Coptic Ostraca*, 282; M. Choat, *Posidonios and the Monks of TT 233 on Dra Abu el-Naga*, P. Buzi, A. Camplani & F. Contardi (Eds.), *Coptic Society, Literature and Religion from Late Antiquity to Modern Times*, Leuven 2016, vol. 1, 749–754.

hermitages, whereas Coptic ostraca from TT 223 in South Asasif, to the northwest of the Ramesseum, attest to a village settlement nearby.<sup>100</sup>

### Marl F

*SB Kopt.* III 1423 (O. Brux. E. 375) was written on Marl F, a fabric originating from the Eastern Delta, which Aston places in phase 4 (late nineteenth–twentieth centuries).<sup>101</sup> He lists multiple locations in Western Thebes where slender Marl F amphorae were uncovered: at the Ramesseum (vessels dating to the reign of Ramesses III, which is later than the temple itself), the temple of Siptah, the royal tombs of Merenptah and Ramesses IV, and the non-royal tombs of Ipy (TT 217) and TT 1165, both associated with the workmen’s village at Deir el-Medina.<sup>102</sup> The discovery of such pottery at the Ramesseum is an indication that *SB Kopt.* III 1423, like *O. Crum* Ad. 37, could have come from this temple complex.

### LRA 7

*O. Stras. Copt.* 35 was perhaps written on LRA 7, a type of fabric common in Western Thebes and in Egypt in general from the late fourth to the seventh/eighth centuries.<sup>103</sup> The sherd does not display ribs. In theory, LRA 7 pottery could have been used in Djeme itself or in any civil or monastic community in the Theban area, but the hermitage of Frange at TT 29 is one of the few locations where its presence has actually been confirmed, both

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<sup>100</sup> M. Müller, *Coptic Ostraca*, 282, 289–299. TT 223 is dated to the Third Intermediate Period (Twenty-fifth Dynasty), but was located among the New Kingdom tombs TT 192 (Eighteenth Dynasty), 189 and 193–195 (Nineteenth Dynasty) and 25–26, 28 (Ramesside); see B. Porter & R. L. B. Moss, *Topographical Bibliography of Ancient Egyptian Hieroglyphic Texts, Reliefs, and Paintings* 1: *The Theban Necropolis*, part 1: *Private Tombs*, revised second edition, Oxford 1970, 42–45, 295, 298–301, map IV.

<sup>101</sup> From Amenmesse to Ramesses XI (ca. 1200–1075 BC); Aston, *New Kingdom Pottery Phases*, 140, 155.

<sup>102</sup> D. A. Aston, *Amphorae in New Kingdom Egypt*, *Ägypten und Levante* 14 (2004), 195–197, table 2, with an unclear reference to the tomb of Ipy (“Ipy”): B. G. Wood, *Guide to Artifacts: Egyptian Amphorae of the New Kingdom and Ramesside Periods*, *The Biblical Archaeologist* 50.2 (1987), 79 (caption: “Apy”), which in turn refers to N. de Garis Davies, *Two Ramesside Tombs at Thebes*, New York 1927, 33–76 (no. 217: tomb of Apy); see also Porter & Moss, *Topographical Bibliography*, 315 (no 217: Ipy).

<sup>103</sup> The University of Southampton, *Roman Amphorae: A Digital Resource*, York 2014, <<https://doi.org/10.5284/102841028192>> (Late Roman Amphora 7); Bavay & Delattre, *La céramique*, 379.

for ostraca from the early seventh and the late seventh–eighth centuries.<sup>104</sup> However, the use of late antique pottery for recording a tax receipt is highly unusual (see 4. above).

In view of the diversity of the ostraca in terms of fabric, color, surface treatment and dating (Eighteenth Dynasty, Ramesside and—exceptionally—late antiquity), it is unlikely that a professional scribe or tax official would make such a selection. By contrast, it makes more sense if taxpayers had to bring their own writing material, if they wanted a receipt, and that they knew where to find smooth pottery on account of their contacts with hermits or villagers living in or close to ancient monuments where New Kingdom pottery was still preserved and accessible. The most likely findspots appear to be the Ramesseum (Marl A4 and F) and Frange's hermitage at TT 29 (Marl D).<sup>105</sup>

## 6. The use of Greek for a small number of receipts

In a limited number of receipts the confirmation of payment is written in Greek.<sup>106</sup> Assuming that such documents were stored at an office (see 1. above), J. Cromwell proposed the hypothesis that the choice of language was perhaps determined by the person to whom the receipts were delivered, who would have been an official.<sup>107</sup> On the basis of the dossier of Elisaïos son of Athanasios, however, it can be argued that the choice for Greek partly reflects the preference of the taxpayer, depending on the kind of tax and on the officials involved.

Elisaïos' dossier includes eleven receipts dated from February 720 to April 726, seven of which are written in Greek (*O.Stras.Copt.* 34–35, 38–42) and four in Coptic (*O.Stras.Copt.* 36–37, 43 and *O.Vind.Copt.* 77). Until present, it is the largest known dossier relating to a single taxpayer and the

<sup>104</sup> Examples from the early seventh century: *O.Frangé* 762–763, 772, 778, 781, 787, 789, 792, 794, 799–800, 803; later examples: about half of the ostraca in Frange's dossier (310 examples in *O.Frangé* 1–627).

<sup>105</sup> See also Cromwell, *Forgive Me*, 221, who expects that the ostraca came from a New Kingdom dump outside of Djeme.

<sup>106</sup> Published examples include at least *O.Crum* 427; *O.Medin.Habu Copt.* 248–252; *O.Petr.Mus.* 553–556, 569–574; *O.Stras.Copt.* 27, 32, 34–35, 38–42, 48, 56, 60, 63; *O.Cambr.* 116, ed. A. Delattre & N. Vanthieghem, *Sept reçus de taxes thébains du VIII<sup>e</sup> siècle*, *JCS* 16 (2014), 90–91 no. 1; *O.Cambr.* 114–115, ed. N. Gonis, *Two Greek Ostraca from Jeme in Cambridge*, *APF* 62 (2016), 405–409; *O.Bodl.* II 2070; *SB* XVIII 14037 (= Heerlen, *Thermenmuseum O. BL* 333); XXIV 16079 (= *SB Kopt.* II 1008); *SB* XXVIII 17244–17249. On O. Giss. Inv. 551 and O.Hyvernât 17 see Cromwell, *Recording Village Life*, 97–98, 102 n. 54–55, 209.

<sup>107</sup> Cromwell, *Recording Village Life*, 98.



one with most Greek receipts.<sup>108</sup> The scribe Psate son of Pisrael wrote all Greek texts and a single Coptic one (*O.Vind.Copt.* 77), whereas Joannes son of Lazaros and an unnamed scribe drew up the other Coptic receipts (*O.Stras.Copt.* 43 and 36–37 respectively). The choice for Greek did not depend on Psate, for he usually wrote in Coptic.<sup>109</sup>

The Greek receipts record taxes for the payment of the *meros nauton* (salary for sailors in the Arab navy), the *klasma* (perhaps levied on abandoned land that reverted to the state) combined with the *dapane* (tax for the expenses of Arab officials), and an unspecified tax paid in installments (*katabole*), which could have been the *diagraphon* (poll tax), the *demosion* (a kind of land tax), the *dapane* or the *dioikesis* (a tax, the exact nature of which is unclear).<sup>110</sup> The Coptic texts refer to the poll tax (*O.Stras.Copt.* 43, *O.Vind.Copt.* 77), the *dioikesis* (*O.Stras.Copt.* 36) and the *dapane* (*O.Stras.Copt.* 37). All known receipts relating to the *meros nauton* and the *klasma* are written in Greek,<sup>111</sup> but considering the fact that the records of payment for the poll tax, *dioikesis* and *dapane* are usually written in Coptic, the choice for Greek does not correlate with the latter types of tax.<sup>112</sup>

<sup>108</sup> In the dossier of Psyros son of Elias three out of seven receipts are written in Greek (*O.Petr.Mus.* 571, 573–574). The dossier also includes *SB* XXVIII 17247 (= *SB Kopt.* III 1422), *O.Vind.Copt.* 78, O. Kelsey inv. 25262, ed. Cromwell, *Recording Village Life*, 242–244 (no. 7), and Munich, Archäologische Staatssammlung 1989, 2619d, ed. R. Haensch & C. Kreuzsaler, *Neuzeitlich, asiatisch? Ein Ostrakon der Archäologischen Staatssammlung München, MDAIK* 74 (2018), 74–75. On Psyros, see N. Gonis, *Tax Receipts on Coptic and Greek Ostraca Re-Read, ZPE* 147 (2004), 162.

<sup>109</sup> J. Cromwell, *A Village Scribe on the Eve of Change*, in S. R. Huebner, E. Garosi, et al. (Eds.), *Living the End of Antiquity: Individual Histories from Byzantine to Islamic Egypt*, Berlin - Boston 2020, 131–132: “He wrote receipts in both Coptic (142 receipts) and Greek (50 receipts), although the reasons for language choice from one receipt to the next is not obvious”.

<sup>110</sup> *P.Stras.Copt.*, 214 (Elisaios’ dossier), 215–219 (on the taxes listed above), 223 (on the types of tax that were paid in more than one installment); see also the glossary in Cromwell, *Recording Village Life*, xxii. According to Élodie Mazy, the term *klasma* sometimes refers to abandoned land that reverted to the state, as the owner or his heirs did not claim ownership for thirty years, as in *P.Stras.Copt.* 38 (p. 100 and n. 16), but in the context of taxation it could also mean “instalment” (pp. 100–101); see E. Mazy, 16–18. *Comptes du Monastère de Baouït*, in A. Boud’hors & A. Delattre, *Coptica Sorbonensia : textes de la 6<sup>e</sup> école d’été de papyrologie copte (Paris, 2 – 11 juillet 2018)* (Paris, Association des Amis du Centre d’Histoire et Civilisation de Byzance 2022) (= *P.Sorb.Copt.*), pp. 99–101.

<sup>111</sup> *P.Stras.Copt.*, 218–219; see also A. Delattre, *Reçues de taxe et marine arabe, APF* 48 (2002), 156–158, a re-edition of *O.Ashm.Copt.* 15 (= *SB* XXVIII 16859; Greek!).

<sup>112</sup> For examples, see the overview in *P.Stras.Copt.*, 240–243 and *O.Lips.Copt.* II 331–332 (*dapane*).

When examining the role of officials in the choice of language, it is important to know the relative status of the officials involved and the combinations in which they appear. Tax receipts written by Psate are usually signed by an *apê* only, but when a duo of unspecified officials is involved, the *apê* does not always appear. Athanasios and Menas worked together with multiple *apêue*, but their predecessors Komes and Pkher usually issued receipts without involving other officials.<sup>113</sup> Considering the frequent occurrence of *apêue* (called *strategoï* in receipts written by Aristophanes), it is likely that these “headmen” were tax collectors, to whom taxpayers would normally pay, and that the involvement of the duo’s, probably *lashanes*, depended on particular circumstances that were not recorded.<sup>114</sup>

As for the Greek receipts in Elisaïos’ dossier, six of them were signed by an *apê* only, always in Coptic. The one text that does not mention an *apê* was checked by Komes and Pkher, as stated in the signature section, which Komes wrote in Coptic on behalf of both officials (*O.Stras.Copt.* 34). Most receipts issued by this duo are written in Greek, and signed by Komes in Coptic and by Pkher in Greek.<sup>115</sup> By contrast, Menas and Athanasios approved two Coptic receipts issued by the *apê* Jacob, signing in Greek (*O.Stras.Copt.* 36–37). Apparently, the duo’s did not demand the use of Greek for recording tax payments, and even Komes and Pkher, who usually signed Greek receipts, appear in Coptic examples. The *apêue*, who invariably signed in Coptic, would not have insisted on Greek either. For the *apê* Severos the choice of language probably did not matter, in view of the fact that he signed Greek receipts (*O.Stras.Copt.* 35 and 38) and a Coptic one (*O.Stras.Copt.* 43), but Jakob and Pesente may have insisted on Coptic texts only (*O.Stras.Copt.* 36–37 and *O.Vind.Copt.* 77 respectively).

If the choice for Greek did not depend on the more common types of taxes (poll tax, *dioikesis* and *dapane*), the officials or the scribe, the taxpayer remains as a probable factor. Perhaps, Elisaïos requested scribes to write receipts in Greek, either for an unknown practical reason or on account of a personal preference, which was done in most cases.

The hypothesis that Elisaïos’ receipts were stored by officials is based on the presence of a docket on the reverse of four of them (*O.Stras.Copt.* 39–

<sup>113</sup> On these two duo’s, see *P.Stras.Copt.*, 227–230.

<sup>114</sup> On the roles of the *apêue/strategoï* and the unspecified duo’s in the taxation process, see n. 6.

<sup>115</sup> Greek receipts: *SB XVIII* 14038; *O.Ashm.* 103; *O.Petr.Mus.* 569, 571; *O.Stras.Copt.* 27, 34, 48, 63; *O.Medin.HabuCopt.* 243, 324–326, 393; Coptic receipts: *SB Kopt.* II 1011, 1019; *O.Crum* 406.

42; see 1. above), and particularly on the replacement of his patronymic by his grandfather's name in two dockets. These notes differ from the countersignatures in other receipts in that the person mentioned is the taxpayer himself instead of a *pragmateutes* or someone without specification. Elisaïos' name is followed by the paid amount, but similar dockets in receipts for Elias son of Menas and Pheu son of Petros mention their names only.<sup>116</sup> If such receipts were stored with the docket side up, those for a specific taxpayer could easily be picked out, which makes sense if these texts were temporarily withheld by officials and claimed by the payers later. Perhaps, they record instances when Elisaïos, Elias and Pheu could not come to the office in person but asked the *apê* to deliver the money and request a receipt on their behalf, which they could claim later. In other words, it is possible that the receipts which the BNU acquired as a group, including those relating to Elisaïos and many other pieces, were stored and found together at an administrative office, even if they were in fact written for taxpayers.

### 7. Omission of the patronymic of the taxpayer

Finally, another argument for arguing that tax receipts were intended for taxpayers is the occasional omission of their patronymic, information that officials needed for distinguishing namesakes, particularly in the case of common names.<sup>117</sup> Professions are rarely recorded.<sup>118</sup>

As for the replacement of Elisaïos' patronym by his grandfather's name, Delattre and Fournet consider it as a mistake that Elisaïos would not make and attribute it to officials (see 1. above). However, as it was important for both parties that the taxpayer was easy to identify, particularly if he planned to claim receipts at a later moment (see 6. above), the avonymic Sabinos must have been intentional. If Athanasios died young, Sabinos may have become like a father to Elisaïos, which would make him an evident person to mention in the filiation.

It has been suggested that the persons mentioned in countersignatures were officials (see 1. above), as two of them—Andreas and Menas—are

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<sup>116</sup> *O.Medin.HabuCopt.* 220 and 304. Interestingly, the names of Elisaïos and Pheu are spelled differently in the docket: Ἡλίσσεος for Ἐλίσσαῖος (*O.Stras. Copt.* 39–41), and φηγυ for φεογ (*O.Medin.HabuCopt.* 304).

<sup>117</sup> E.g. *O.Brit.Mus.Copt.* I pl. 86, 6 (EA 19996), pl. 87, 3 (EA 31965), *O.Medin.HabuCopt.* 319 and 234.

<sup>118</sup> A butcher in *O.Medin.HabuCopt.* 339; deacons in *O.Medin.HabuCopt.* 322 and Sweden, Private Collection, PC-SE Inv. 2, ed. M. Müller, *Coptic Texts from a Private Collection in Sweden*, *CdÉ* 91 (2016), 421–423, no. 1.

called *pragmateutes*, but this term usually means “traders”.<sup>119</sup> The professions of Abraham, Isaac, Georgios, Jakob and Pazarei are not specified,<sup>120</sup> but their names are followed by the paid amounts, which suggest that they were involved in the payment. Perhaps, they were not officials, but money-lenders. Abraham, who is identified as son of Athanasios once and is attested as a taxpayer in February 721,<sup>121</sup> appears in forty-two out of ninety receipts written by Aristophanes during the tenure of Andreas and Petros (probably *lashanes*, active in May 727–January 729).<sup>122</sup> If he was a money-lender, he was particularly successful on 12 July and 20 August 727.<sup>123</sup> According to this scenario, a large number of taxpayers were unable to readily pay their taxes, and the “countersignature” was a reminder of the amount they had to repay at a later moment.

### Conclusion

The six practical aspects discussed here directly or indirectly support the view that tax receipts were written for taxpayers as proofs that they had paid, just in case an official would try to demand in excess.

Most receipts with a recorded findspot in Medinet Habu were uncovered in dwellings, and four texts from house 34 even form a dossier belonging to the butcher Ello son of Abraam. The pottery used for the receipts display such a variation in fabric, color and surface treatment as can be expected when taxpayers had to bring their own writing material. Nevertheless, there was a clear preference for New Kingdom sherds over contemporaneous pottery, probably on account of their smoother and brighter surface, which improved the legibility of the receipts, and the durability of the material. In addition, the general appearance of the receipts set them apart from other kinds of—less formal—documents written on pottery or limestone.

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<sup>119</sup> G. W. H. Lampe, *A Patristic Greek Lexicon*, Oxford 1961, 1126a; H. Förster, *Wörterbuch der griechischen Wörter in den koptischen dokumentarischen Texten*, Berlin 2002, 667. Andreas is attested in seven receipts dated between 29 May–28 August 726 (*O.Stras.Copt.* 31, *O.Mich.Copt.* 14), Menas in two receipts dated 27 June and 15 July 726 (*O.Medin.HabuCopt.* 276, Baarn, Private collection Moen 33, ed. P. Sijpesteijn, Two Coptic Ostraca from the Moen Collection, *BSAC* 26 [1984], 95–96).

<sup>120</sup> For the receipts, see Cromwell, *Recording Village Life*, Appendix 3.1, under “Signatories”.

<sup>121</sup> *O.Medin.HabuCopt.* 317 (filiation) and 289 (as taxpayer).

<sup>122</sup> Cromwell, *Recording Village Life*, Appendix 3.1. On the identification of Andreas and Petros as *lashanes*, see n. 6 above.

<sup>123</sup> At least 15 receipts (out of 16 well-dated ones) on 12 July, and ten (out of 14 texts) on 20 August. The amounts vary from  $\frac{1}{6}$  to  $\frac{1}{3}$  *nomisma*.

Contrary to expectation, the Pharaonic sherds did not come from Medinet Habu, but probably from the Ramesseum, which accommodated a Christian male community, and non-royal tombs inhabited by hermits, particularly Frange's hermitage at TT 29. Djemeans could have known about the New Kingdom pottery on account of their contacts with these men.

On the basis of the dossier of Elisaïos son of Athanasios, which is mainly in Greek, it is hypothesized that Elisaïos requested receipts in Greek, for reasons that remain unclear, and that this was done in most cases. The Coptic exceptions are probably to be attributed to specific *apêue*, for the choice of language did not depend on higher village officials. Finally, it is significant that in some receipts the taxpayer is identified by his own name only, which would make it difficult for officials to distinguish him from namesakes.

Nevertheless, there are two indications that some receipts were kept at an office. Five pieces appear to have come from a freestanding building, which probably served as an office ("house" 53). In addition, the dockets in Elisaïos' dossier—with his name, patronymic or avonymic and the paid amount—make more sense at an office, where an official could pick out the receipt for a specific taxpayer, than in a private archive. Perhaps, Elisaïos was unable to come to the office on the due date, but paid taxes through an *apê*, who arranged a receipt on his behalf, which could be claimed later but was not collected.

In a subsequent publication, temporal patterns that may surface during the analysis of the receipts will be examined with a focus on taxpayers (when, and in how many installments, did they pay?) rather than on officials (what did their work schedule look like?). Nevertheless, the present study indicates that *apêue/strategoï*, often the only officials to sign receipts, were more actively involved in the tax collection than the duo's of higher officials, who usually receive much attention, as their relative order is important for dating receipts (which also holds for the scribes involved). By shifting the attention to the more numerous but lesser known actors in tax receipts, the analysis of this corpus will result in a more detailed study of the practicalities of taxation in Western Thebes, and in early Islamic Egypt in general.