

**Please cite the Published Version**

Cromwell, Jennifer (2017) Five Tax Receipts from Djeme in the Collection of Columbia University. Bulletin of the American Society of Papyrologists, 54. pp. 143-155. ISSN 0003-1186

**DOI:** <https://doi.org/10.2143/BASP.54.0.3239875>

**Publisher:** American Society of Papyrologists

**Version:** Published Version

**Downloaded from:** <https://e-space.mmu.ac.uk/621147/>

**Usage rights:** © In Copyright

**Additional Information:** This article was originally published in the Bulletin of the American Society of Papyrologists, published by and copyright American Society of Papyrologists.

**Enquiries:**

If you have questions about this document, contact [openresearch@mmu.ac.uk](mailto:openresearch@mmu.ac.uk). Please include the URL of the record in e-space. If you believe that your, or a third party's rights have been compromised through this document please see our Take Down policy (available from <https://www.mmu.ac.uk/library/using-the-library/policies-and-guidelines>)

## FIVE TAX RECEIPTS FROM DJEME IN THE COLLECTION OF COLUMBIA UNIVERSITY<sup>1</sup>

Jennifer Cromwell *University of Copenhagen*

*Abstract.* — Edition of five Coptic tax receipts from the village Djeme (western Thebes) written between 717 and 725 CE. All receipts are for the poll tax (*diagraphon*) and are written by the same scribe, Psate son of Pisrael.

From the village Djeme (Medinet Habu) survives a large body of Coptic and Greek tax receipts dated to the second and third decades of the 8th century.<sup>2</sup> The five receipts edited here, in the collection of the Rare Book and Manuscript Library of Columbia University,<sup>3</sup> were written by one of the main scribes of the village's tax receipts, Psate son of

<sup>1</sup> I would like to thank Jane Siegl for her assistance with my work in the Rare Book and Manuscript Library at Columbia University. All images are reproduced here courtesy of the Rare Book and Manuscript Library, Columbia University in the City of New York (some of which, and hopefully soon all, are also available online via APIS). I would also like to thank the two anonymous reviewers and the editors for their comments and suggestions.

<sup>2</sup> Recent years have seen the publication of large numbers of receipts from Djeme, notably *P.Stras.Copt.* 27-66 (which include both Greek and Coptic receipts), as well as, e.g., A. Delattre and N. Vanthieghem, "Sept reçus de taxe thébains du VIII<sup>e</sup> siècle," *Journal of Coptic Studies* 16 (2014) 90-102, and J. Cromwell, *Recording Village Life: A Coptic Scribe in Early Islamic Egypt* (Ann Arbor, in press), Appendix II. More receipts from collections across Europe are currently being prepared for publication by Nikolaos Gonis, while a group of receipts in the Kelsey Museum, University of Michigan, also await publication (on these, see T.G. Wilfong "New Texts in Familiar Hands: Unpublished Michigan Coptic Ostraca by Known Scribes," in M. Immerzeel and J. van der Vliet [eds], *Coptic Studies on the Threshold of a New Millennium* [Leuven 2004] 545-552). Given the vast number of unpublished texts in Columbia University's collection, it is quite possible that more receipts remain to be discovered here.

<sup>3</sup> Columbia purchased its Coptic ostraca from the Metropolitan Museum of Art in 1958 and 1961. Receipt nos. 1 and 2 are part of a group of 55 Greek and Coptic ostraca from Medinet Habu that T.M. Davis gave to the MMA in 1913. The remaining three receipts were acquired together with material that for the most part derived from dumps at Deir el-Bahari (acc. 64.2.1-65.3.112); their presence within this group demonstrates that not all the material came from one site, as their Medinet Habu provenance is surely without question. On the acquisition of the material, see E.R. O'Connell, "Ostraca from Late Antique Western Thebes: Provenance and History of the Collections at the Metropolitan Museum of Art and Columbia University," *BASP* 42 (2006) 113-137; see especially pp. 127-128 for questions concerning the homogeneity of the Deir el-Bahari group.

Pisrael.<sup>4</sup> While only two of the receipts bear his signature (nos. 4 and 5), they can certainly be attributed to him on paleographic, linguistic,<sup>5</sup> and chronological grounds. The relevant criteria will be discussed with each text. All receipts are for the poll tax (*diagraphon*) and they provide new additions to the prosopography of western Thebes. The texts are presented according to their O.Col. inventory number, while their key details are summarized in chronological order in the table at the end of the article.

### 1. Receipt for Philotheos

O.Col. inv. 82 (acc. 14.6.162)      H × W = 10.3 × 9.2 cm      12 July 725  
Tan clay

This receipt, despite the loss of a signature (if one were ever written) can most probably be attributed to Psate, rather than the scribe who replaced him as the principal tax receipt writer within the village, Johannes son of Lazarus. While both Psate and Johannes followed the same formulae, their hands are not the same. This receipt is among the last that Psate wrote and is one of a small number that he produced in indiction year 9, the others being *P.Stras.Copt.* 40, 41, 42, 62 (and probably the unsigned 39).<sup>6</sup> Johannes did not start to write tax receipts until the end of indiction year 9, in Phamenoth and Pharmoute (March and April 726), and this chronological aspect of the Djeme tax receipts further supports the attribution of the current receipt to Psate.<sup>7</sup> The taxpayer, Philotheos son of Patkoulol, is otherwise unattested.

One particularly interesting aspect of this receipt is the line at the bottom, now faint, which is written at 180° to the rest of the text. The line bears the standard opening formula of a receipt and is certainly written in the same hand as the rest of the text. It is possible that Psate initially began to write the receipt with the ostrakon held in this orientation, but then changed his mind, erased the text, and turned the sherd 180°.<sup>8</sup>

<sup>4</sup> For Psate, see most recently the discussion in *P.Stras.Copt.*, pp. 231-234.

<sup>5</sup> Delattre and Fournet in their introduction to *P.Stras.Copt.* 27-66 outline idiosyncratic features of Psate's texts; see pp. 232-234.

<sup>6</sup> Until the publication of these texts in 2014, the only receipt bearing his signature and for taxes of year 8 was *O.Medin.Habu Copt.* 384, but the date is lost and it may also have been written in year 9. Psate may also have written the unsigned *O.Medin.Habu Copt.* 292 (for taxes of year 9 and written in the same year).

<sup>7</sup> For the chronology of Psate's receipts, see *P.Stras.Copt.*, pp. 231-232.

<sup>8</sup> I would like to acknowledge the anonymous reviewer for this observation; I had failed to turn the sherd around in an attempt to make sense of this line.

- + ΕΙΣ ΟΥΖΟΛΟΚ(ΟΤΤΙΝΟΣ)  
 ἄριθμοι <α> ἀρεῖ ἐτο-  
 οτὴν ζῆτοοτκ ντοκ  
 φιλοθεος πατκογλολ  
 5 ζα πεκδιαγραφον ζῖ  
 τιπροτα κατὰβολη ντι-  
 ρομπε οκτοης ινα(ικτιων)ο(ς)  
 Ἐπιφ ιη ινδ(ικτίων)ο(ς) θ +  
 + πετρος παπη  
 10 στοιχεῖ +

At 180°

[[+ ΕΙΣ ΟΥΖΟΛΟΚ(ΟΤΤΙΝΟΣ)]]

1 ζολοκ, ostr. 6 ι. πρωτη. 7 ι. ογδοης; ινα,° ostr. 8 ινδ,° ostr. 11 ζολοκ,  
 ostr.

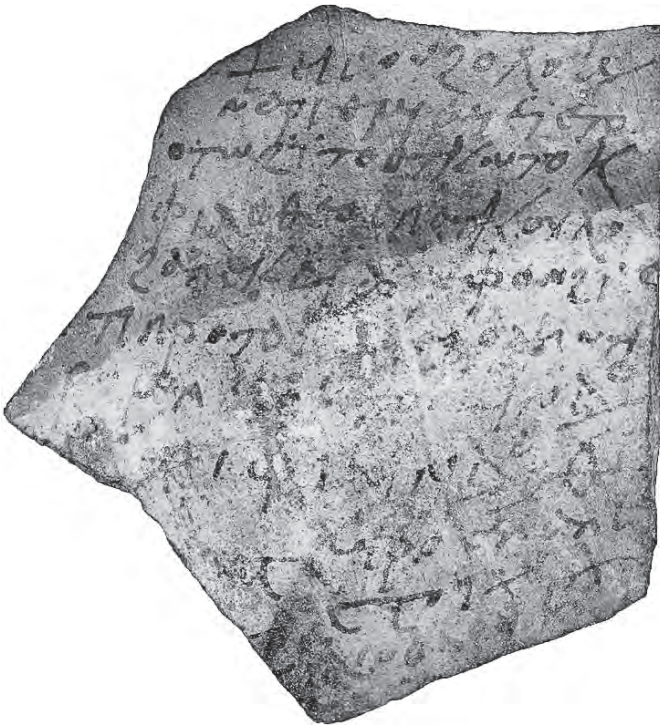


Fig. 1: O.Col. inv. 82, courtesy Rare Book and Manuscript Library,  
 Columbia University

“+ Here is one counted *holokottinos*. It has come to us from you, Philotheos (son of) Patkoulol for your poll tax in the first collection of the eighth indiction year. Epiph 18, indiction year 9. + Petros the *ape* signs. +

(At 180°) [[+ Here is one counted *holokottinos*]]”

2 **ΝΑΡΙΘΜΙΑΦΕΙ**: Haplography of **α** is rare, but also occurs in *O.Vind.Copt.* 71 (signed by Psate) and *O.Crum* 414 (unsigned, but attributed to Psate).

4 **ΠΑΤΚΟΥΛΟΛ**: This is an otherwise unknown name, although note the similar **ΠΑΤΚΑΛΕ** in *O.Medin.Habu Copt.* 17.2-3. Etymologically, the name is connected to the toponym ‘the Cup’ (**ΚΟΥΛΟΛ**), the designation given to the monastery situated at the top of Deir el-Bakhit, and after which a street was named within the village. I understand this as a personal name, rather than a designation of Philotheos’ affiliation with that monastery, based on parallels with other such names, connected with different toponyms. Note, for example, **ΠΑΤΑΠΗ/ΠΑΤΑΠΕ**, etymologically “the one of Ape” (that is, modern Luxor),<sup>9</sup> which occurs several times in Theban documents: *BKU* 1.78.1; *O.Brit.Mus.Copt.* 1.43/2.7; *O.Crum* 290.5.7; *O.Medin.Habu Copt.* 60.13; *P.KRU* 71; *P.Moscow Copt.* 49.2.4, 76.2; *P.Schutzbriefe* 19.18.

6 **ΠΡΟΤΑ: ΠΡΩΤ(Η)** is Psate’s standard writing (see nos. 2.8, 4.5, and the full writing in no. 5.5) but both **ο** and **α** here are clear.<sup>10</sup>

9 There are several references to a Petros the *ape*, but none previously are for the 9th indiction year.<sup>11</sup>

<sup>9</sup> For Ape, see the references in T.G. Wilfong, *Women of Jeme: Lives in a Coptic Town in Late Antique Egypt* (Ann Arbor, MI 2002) 1 and 8.

<sup>10</sup> The writing **ΠΡΩΤ(Η)** is so common that it seems redundant to cite the relevant examples here; the full writing **ΠΡΩΤΗ** is much less common, although see also *O.Medin.Habu Copt.* 388.5 and *O.Vind.Copt.* 74.6, both of which bear Psate’s signature. In contrast, Johannes son of Lazarus switched between writings with **ο** (*O.Camb.* 138.5, *SB Kopt.* 1.254.4-5; *SB Kopt.* 2.1014.4, 1020.5) and **ω** (*O.Medin.Habu Copt.* 274.6; *SB Kopt.* 1.255.4; *P.Stras.Copt.* 53.4-5), but never wrote a final **α**.

<sup>11</sup> See W.C. Till, *Datierung und Prosopographie der koptischen Urkunden aus Theben* (Vienna 1962) 174, plus *O.Ashm.Copt.* 4, O.Or.Inst.Mus. 30023 and 30025 (T.G. Wilfong, “Greek and Coptic Texts from the Oriental Institute Museum Exhibition ‘Another Egypt’,” *BASP* 29 [1992] 91-93), *O.Petr.Mus.* 558, *SB Kopt.* 1.237, *SB Kopt.* 2.1012 and 1013, and an ostrakon in a private collection in Sweden published in M. Müller, “Coptic Texts from a Private Collection in Sweden,” *CdÉ* 91 (2016) 421-423 (no. 1).

## 2. Receipt for Stephanos and Psan

O.Col. inv. 109 (acc. 7.13)

H × W = 14.5 × 7.2 cm

26 June 724

Tan clay with greenish glaze

This is an unusual example of a tax receipt written for two people, of which only a small number of cases are known.<sup>12</sup> The patronymics of the tax payers in this receipt are not the same, and so it is unlikely that these are family members paying their taxes together, but why a single receipt would be written for several people is not clear, based on the small number of known examples. The receipt is for two *holokottinoi*, and it is most likely that each man paid one *holokottinos*, which is the standard individual payment in Psate's poll tax receipts. The combination of paleography and date allows this receipt to be securely attributed to Psate son of Pisrael (see commentary to line 12).

- + ΕΙΣ ΣΝΑΥ ΝΖΟΛ-  
 ΟΚ(ΟΤΤΙΝΟΣ) ΝΑΡΙΘΜΙΑ  
 ΑΥΕΙ ΕΤΟΟΤ ΖΙ-  
 ΤΟΟΤΤΗΥΤΝ  
 5 ΣΤΕΦΑΝΟΣ ΨΗΣ  
 ΜΝ ΨΑΝ ΣΑΜΟΥ-  
 ΗΛ ΖΑ ΠΕΤΝΔΙΑΓΡΑ-  
 ΦΟΝ ΖΙ ΤΠΡΩΤ(Η)  
 ΚΑΤΑΒΟΛΗ ΝΨ-  
 10 ΡΟΜΠΕ ΕΒΔΟ[ΜΗ]  
 γί(νεται) (ἄ)ρ(ιθμία) β Ἐπεὶ β  
 ἰνδ(ικτίωνος) η ΔΑΥΕΙΤ  
 ΠΑΠΗ ΨΤ(ΟΙ)Χ(ΕΙ)

1-2 ΖΟΛΟΚ/ ostr. 8. ΠΡΩΤ ostr. 11. γι ρ ostr. 12 ἰνδ/ ostr. 13 ΣΤΧ ostr.

“+ Here are two counted *holokottinoi*. They have come to me from you, Stephanos (son of) Pses and Psan (son of) Samuel, for your poll tax of the first collection of the seventh year; i.e., 2 counted (*nomisma*). Epiph 2, indiction year 8. David the *ape* signs.”

<sup>12</sup> *O.Medin.Habu Copt.* 218 (Victor son of Ezekiel and his son Pcher; unsigned); 219 (Daniel son of NN, Georgios, and NN; by Anastasios); 351 (Emai son of Daniel and his son Pesente; by Psate). A fourth receipt in the Petrie Museum of Egyptian Archaeology in London, UC 62795 (Paulos and Petros; unsigned), is currently being prepared for publication by Nikolaos Gonis.

3-4 Psate uses the correct 2pl. form of the suffix pronoun, **ΖΙΤΟΟΤΤΗΥΤΗ** (the **Η** is not well formed). In *O.Medin.Habu Copt.* 351 and UC 62795 (see n. 12), he incorrectly uses the 2ms form, **ΖΙΤΟΟΤΚ**. These receipts were written quickly, yet in some instances he was clearly aware of what he was writing and able to modify the text accordingly. In other instances, he did not provide the same level of attention.

5 Stephanos son of Pses is also the taxpayer in *P.Worp* 62, for one *holokottinos* for the *diagraphon* of year 12, written Epiph 15 year 13. This name is also all that survives of *O.Vind.Copt.* 123: **[CΤΕ]ΦΑΝΟΣ ΜΠΨΗΣ**.

6-7 This is the only attestation of Psan son of Samuel.

9 **ⲛⲧⲁ**:- **ⲛ** is a correction. Psate had originally written a tall letter, possibly a duplication of the previous eta, but this is unclear.

11 The end of the line is faint, but the date is clear, especially based on comparisons with an unpublished ostrakon in the British Museum, EA 73959, a receipt for one *holokottinos* paid by Petros son of Phoibammon, written by Psate.<sup>13</sup>

12 Of the fourteen known receipts written in indiction year 8 for taxes of the previous year, seven are signed by Psate (*O.Crum* 413, *O.Hamb.copt. inv.* VI, *O.Medin.Habu Copt.* 350, 360, 373, 377, and 382), one is attributed to him by its editors (*P.Stras.Copt.* 61), and the remaining six are unsigned (*O.Medin.Habu Copt.* 308, 309, 311, 328; *P.Schutzbrieft* 63, and *SB Kopt.* 3.1420). Examination of these unsigned receipts may enable their attribution to Psate, and it should be stressed that no receipts from year 8 are signed by or have been attributed to another scribe.

– David the *ape* occurs in several receipts.<sup>14</sup> In the 8th indiction year specifically, he also occurs in *O.Medin.Habu Copt.* 255 (unsigned, but almost certainly written by Psate) and *P.Schutzbrieft* 63.12 (unsigned, and written in combination with a *logos mpnoute* travel pass).

13 **Ϣⲧⲭ** is faint and not certain. **ϢⲧⲪ** is also a possibility, but is less likely as reading a supralinear letter is more doubtful.

<sup>13</sup> There remain a number of unpublished Djeme tax receipts in the British Museum's collection, including (based on my preliminary search of the collection for such material): EA 19885 (Coptic; signed by Psate), 31222 (worn, possibly Greek; signed by Psate), 31783 (Coptic; signed by Psate), 73959 (Coptic; unsigned but Psate).

<sup>14</sup> See Till (n. 11) 75.



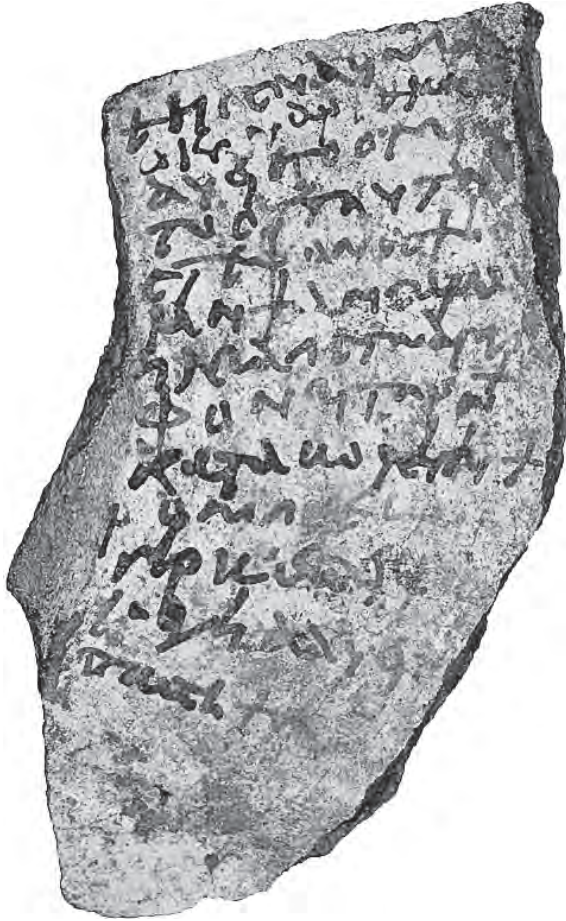


Fig. 2: O.Col. inv. 109, courtesy Rare Book and Manuscript Library, Columbia University

### 3. *Receipt for Paulos*

O.Col. inv. 795 (acc. 64.11.135)      H × W = 7.9 × 9 cm      21 April 721  
Pink clay

The ostracon is complete, but damage to the surface, especially over the bottom half, makes the text difficult to read. It is unsigned, but its features – paleography, formulae, and orthography (including the double sigma in  $\epsilon\iota\sigma\sigma$ ) – and its date supports its attribution to Psate.



+ ΕΙΣ ΟΥΖΟΛΟΚ(ΟΤΤΙΝΟΣ)  
 ΝΑΡΙΘΜΙΑ ΑΦΕΙ ΕΤΟΟΤ  
 Ζ[Ι]ΤΟΟΤΚ ΝΤΟΚ ΠΑΥΛΟΣ  
 ΖΑΧΑΡΙΑ ΖΑ ΠΕΚΔΙΑΓΡΑ-  
 5 ΦΟΝ ΖΙ ΤΕΙΡΟΜΠΕ ΤΕΤΑΡ-  
 ΤΗ ΓΙ(ΝΕΤΑΙ) ΑΡ(ΙΘΜΙΟΝ) Α Μ(ΗΝΙ) ΦΑΡΜ(ΟΥ)Θ(Ι) ΚΣ  
 ΙΝΔ(ΙΚΤΙΩΝΟΣ) Δ ΙΩΑΝ[Ν]ΗΣ ΠΑΠΗ  
 ΣΤΟΙΧΕΙ

1 *l.* εἰς; ζολοκ, ostr. 6 γι, αρ μ' φαρμ<sup>0</sup> ostr. 7 ινδ, ostr.

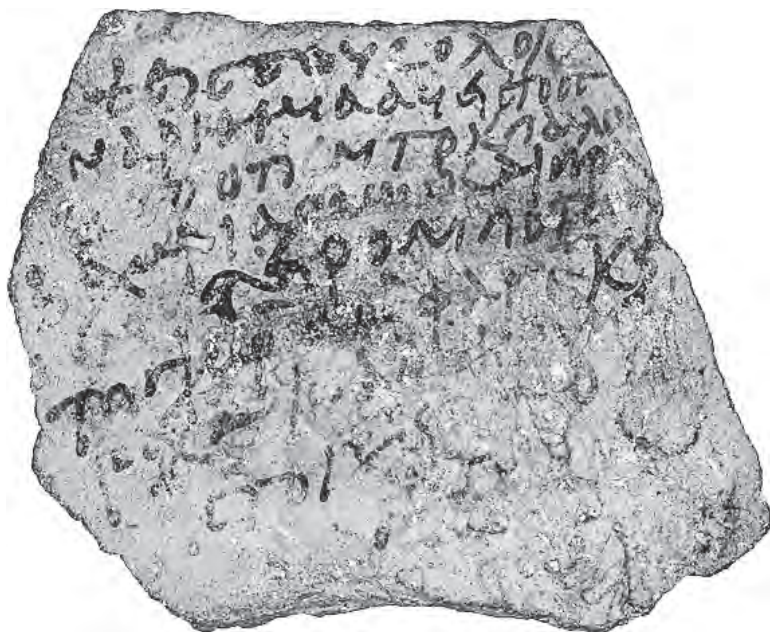


Fig. 3: O.Col. inv. 795, courtesy Rare Book and Manuscript Library, Columbia University

“+ Here is one counted *holokottinos*. It has come to me from you, Paulos (son of) Zacharias, for your poll tax in this third year, i.e., 1 counted (*nomisma*). Pharmoute 26, indiction year 4. Johannes the *ape* signs.”

1 The doubling of sigma in  $\epsilon\iota\kappa\kappa$  is characteristic of Psate, as Delattre and Fournet note in *P.Stras.Copt.* p. 233. Of all occurrences of this feature in Theban tax receipts, the majority can be attributed to Psate (20 of the more than 70 relevant texts are signed by Psate, only one by the scribe Psan son of Basileios, while many others can be attributed to Psate on stylistic grounds). As Delattre and Fournet note: “la proportion importante de textes signés par Psate permet de proposer de voir dans la graphie  $\epsilon\iota\kappa\kappa$  un de ses idiotismes.”

3-4 A Paulos son of Zacharias is attested in another tax receipt, *O.Crum* 409, written by Psan son of Basileios on Tobe 30 indication year 2, for one *holokottinos* for the taxes of the same year.

7 The numeral  $\delta$  has a wide triangular shape, with its strokes written closely together.

– A Johannes occurs as *ape* in a number of receipts, as does a Johannes son of Isidore.<sup>15</sup> The two may be the same man, although this is not certain, especially as a Johannes son of Victor occurs as *strategos* (the equivalent of the earlier *ape*) in two receipts in the Turin collection.<sup>16</sup>

#### 4. Receipt for Abraham

O.Col. inv. 950 (acc. 64.1.281)      H × W = 7.8 × 7.2 cm      7 October 717  
Mid-brown clay with cream slip<sup>17</sup>

A chip to the top-left of the ostrakon has resulted in the loss of the opening formulary, but this can be reconstructed, and the receipt is otherwise complete. The writing is characterized by its uneven ink flow, with thick strokes (note especially the beginning of line 5) contrasted with finer, faint strokes as Psate delayed re-dipping his pen until the last moment. This receipt bears Psate’s signature and is issued to a previously unknown individual, Abraham son of Aser.

<sup>15</sup> Till (n. 11) 107 and 110 does not equate the two; note additionally *SB Kopt.* 1.255 (Johannes son of Isidore).

<sup>16</sup> O.Tor. inv. 1449 and 1452, both of which are being prepared for publication by Nikolaos Gonis.

<sup>17</sup> Note that the APIS record for this sherd incorrectly labels the material as limestone.

- [+ ΕΙΣ ΟΥΖΟΛΟΚ(ΟΤΤΙΝΟΣ) ΝΑΡ]ΙΘ-  
 [ΜΙΑ ΑΦ]ΕΙ ΕΤΟΟΤῆ  
 ΖΙΤΟΟΤΚ ΝΤΟΚ  
 ΑΒΡΑΑΜ ΑΣΕΗΡ ΖΑ ΠΕΚ-  
 5 ΔΙΑΓΡΑΦΟΝ ΖΙ ΤΠΡΩΤ(Η) ΚΑ(ΤΑΒΟΛΗ)  
 Ν†ΡΟΜΠΕ ΠΕΝΤΕΚ(ΑΙ)ΔΕΚΑΤ[Η]  
 γ(ίνεται) (α)ρ(ιθμια) α Φ(α)ῶ(φι) ι ἰνδ(ικτίωνος) πρώτ(ης)  
 ΗΛΙΑΣ ΠΑΠΗ †ΣΤ(ΟΙ)Χ(ΕΙ)  
 ΨΑΤΕ ΠΙΣΡΑΗΛ  
 10 ΑΦΑΪΤΕΙ Μ-  
 ΜΟΙ ΔΙΣΜ-  
 Ν ΠΕΙΞ-  
 [ΝΤΑΓ(ΙΟΝ)]

5 πρωτ κ<sup>λ</sup> ostr. 6 πεντεκαδεκατ[η] ostr. 7 γ ρ φ<sup>ω</sup> ι<sup>δ</sup>/ πρωτ ostr. 8 στ<sup>λ</sup> ostr.

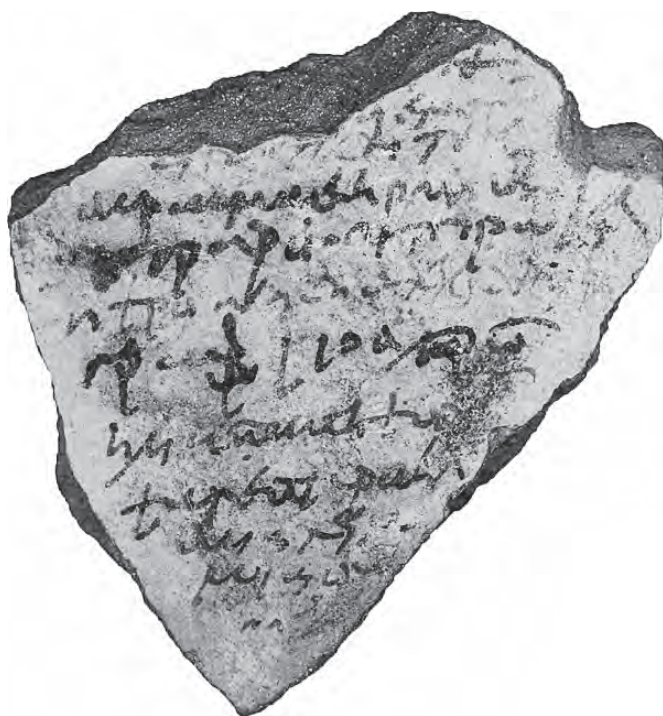


Fig. 4: O.Col. inv. 950, courtesy Rare Book and Manuscript Library, Columbia University

“[+ Here is one co]unt[ed *holokottinos*. It has] come to us from you, Abraham (son of) Aser for your poll tax in the first collection of this fifteenth year, i.e., 1 counted (*nomisma*). Paope 10, indiction year 1, one. Elias the *ape* agrees. He asked me, Psate (son of) Pisrael and I drew up this r[ec]eipt.”

2 **ΕΤΟΟΤῚ**: The ink at the end of the line is faint, but the presence of the superlinear stroke indicates that the 1pl. suffix pronoun was written (rather than, “to me”, **ΕΤΟΟΤ**).

4 Abraham son of Aser is not otherwise attested, although note that the patronymic of the Abrahams in *O.Brit.Mus.Copt.* I 86/6, *O.Medin. Habu Copt.* 264, and *O.Theb.* 4.19 do not survive. The name Aser (**ΑΣΕΗΡ**) may be a hitherto unknown variant of **ΑΣΑΡΙΑΣ** / **ΑΖΑΡΙΑΣ**.

7 Psate wrote one other receipt on this day: *O.Theb.* 4.13, issued to Johannes son of Pcellorios for 1 *holokottinos*.

8 Elias occurs in a dozen tax receipts, half of which bear Psate's signature.<sup>18</sup>

9 For his alternation between **ΨΑΤΕ** and **ΨΑΤΗ**, see *P.Stras.Copt.*, p. 231.

13 There are actually no traces at the bottom of the ostrakon and this reconstruction is a suggestion, based on the possibility that the ink has simply worn away here. However, it is possible that a heavily abbreviated form of **ΕΝΤΑΡΙΟΝ** was written at the end of line 12.

### 5. Receipt for Zacharias

O.Col. inv. 1102 (acc. 65.1.5)      H × W = 5.8 × 5.7 cm      721/722  
Red clay with yellow slip

Psate, whose signature partly survives, writes here in a fine hand, which stands in particularly marked contrast to no. 4. The shard is broken at the right, with at least one-third of the receipt lost, and the bottom-left corner. The date, apart from the indiction year, is lost.

<sup>18</sup> See Till (n. 11) 80, to which can be added O.Frib.Copt. inv. AT 2005.126 (Delattre and Vanthieghem [n. 2] 90-91), O.Hamb.Copt. inv. VI (Delattre and Vanthieghem [n. 2] 91-92), *P.Stras.Copt.* 61, and the unpublished British Museum ostrakon EA 31783.

+ ΕΙΣ ΟΥΖΟ[ΛΟΚ(ΟΤΤΙΝΟΣ)]  
 ΝΑΡΙΘΜΙΑ [ΑΦΕΙ ΕΤΟ-]  
 ΟΤ ΖΙΤΟΟΤΚ Ν[ΤΟΚ]  
 ΖΑΧΑΡΙΑΣ ΖΑ Π[ΕΚΔΙΑΓΡΑΦΟΝ]  
 5 ΖΙ ΠΡΩΤΗ ΚΑΤ[ΑΒΟΛΗ ΝΤΕΙ-]  
 ΡΟΜΠΕ ΠΕΜΠΤΗ γί[νεται] [(ᾠ)ρ(ίθμιον) α. ?]  
 [. . ίν]δ(ικτίωνος) ε + ΕΠΙΦΑΝ[ΙΟΣ ΠΑΠΗ ΣΤΟΙΧΕΙ]  
 [ΨΑΤΗ] ΠΙΣΡΑ[ΗΛ ...]

1 l. εις. 5 l. πρώτη. 6 γί[ν] ostr. 7 [ιν]δ ostr.

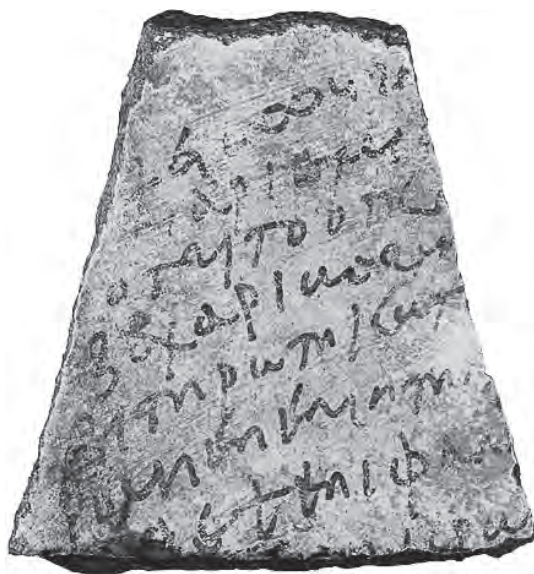


Fig. 5: O.Col. inv. 1102, courtesy Rare Book and Manuscript Library, Columbia University

“+ Here is one counted *holokottinos*. [It has come to] me from you, Zacharias, for your [poll tax] in the first col[lection of this] fifth year, i.e., [1 counted *nomisma* ...] indiction year 5. + Epiphan[ios ...] [Psate (son of) Pisra[el ...].”

1 For the duplication of c in Psate’s receipts, see the discussion concerning no. 3, line 1.

4 A Zacharias without a patronymic occurs in *O.Medin.Habu Copt.* 259, for taxes of indication year 7, and five other men with this name occur

as taxpayers, all of whom have different patronymics in receipts written over several years and by several scribes. It is not therefore possible to identify this taxpayer with greater precision. It is also possible that a short name was written at the end of line 3 and that Zacharias is in fact the patronymic.

– Based on the amount of text lost from the end of lines 3 and 5, **ΔΙΑΓΡΑΦΟΝ** must have been written in an abbreviated form.

6-7 The month and day are lost in lacuna, with the numeral written at the beginning of line 7.

7 Epiphanios can certainly be identified as an *ape*; he occurs in five other receipts with this title: *O.Medin.Habu Copt.* 258-260, 348, and 374 (348 and 374 bear Psate's signature).

8 All that remains of Psate's signature are traces of his patronymic along the bottom edge of the ostrakon. Yet, these are sufficient to securely identify his name. His signature most likely continued onto a now lost line 9.

*Appendix: Summary of the Receipts' Key Details  
(in chronological order)*

	Taxpayer	Tax year	Amount	Date	Julian date	Officials
4	Abraham s. of Aser	15	1 <i>hol.</i>	Paope 1, indiction year 1	7 October 717	Elias, <i>ape</i>
3	Paulos s. of Zacharias	4	1 <i>hol.</i>	Pharmoute 27, indiction year 4	21 April 721	Johannes, <i>ape</i>
5	Zacharias	5	1 <i>hol.</i>	[...], indiction year 5	721/722	Epiphanios
2	Stephanos s. of Psas and Psan s. of Samuel	7	2 <i>hol.</i>	Epiph 2, indiction year 8	26 June 724	David, <i>ape</i>
1	Philotheos s. of Patkoulol	8	1 <i>hol.</i>	Epiph 18, indiction year 9	12 July 725	Petros, <i>ape</i>