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NEW TEXTS FROM EARLY ISLAMIC EGYPT: A BILINGUAL TAXATION ARCHIVE


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A BILINGUAL TAXATION ARCHIVE

In the Papyrology Collection of the University of Michigan is a group of tax receipts for the poll tax, here the διάγραφον, belonging to the same man, Cosma son of Prow and his brother Johannes, who appears in a couple of the receipts:

- P.Mich.inv. 527
- P.Mich.inv. 761
- P.Mich.inv. 1834
- P.Mich.inv. 1836
- P.Mich.inv. 1837
- P.Mich.inv. 1840
- P.Mich.inv. 1842
- P.Mich.inv. 1844
- P.Mich.inv. 1848
- P.Mich.inv. 1849
- P.Mich.inv. 1850
- P.Mich.inv. 1840

Two of these receipts, 1840 and 1842, were published in a somewhat limited manner by R. Stewart in 1983, and were subsequently republished as SB XVI 13043 and 13044, and SB Kopt. II 1016 and 1017. A twelfth receipt in the collection of Duke University, P.Duk.inv. 455v, was published by N. Gonis in 2000 (and later as SB XXVI 16790 and SB Kopt. III 1426). To these twelve tax receipts can be added the fragment of a loan agreement that also involves Cosma: P.Mich.inv. 1843. All the Michigan receipts are edited here in full, including those published in 1983, in Part I. For convenience, the texts are presented by inventory number, and Table 1 at the end summarises the information in chronological order. Part II comprises the edition of the loan agreement. Following this, Part III discusses the dossier, with particular attention given to its provenance and date, and its significance among the body of Coptic administrative texts from early Islamic Egypt.

Part I: The Tax Receipts

1 P.Mich.inv. 527  128 × 199 mm

This receipt is complete and preserves the entire text, although there are several areas of wear. In the bottom right corner, traces of four signs are visible, but only the final one (a cross) can be read with certainty. It is not clear if this pertains to the main text – it is certainly not the résumé of the amount of tax – or if it belongs to a previous use of the papyrus. There is no text on the other side.

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1 I would like to express my gratitude to Adam Hyatt, Brendan Haug, Monica Tsuneishi, Arthur Verghoot, and Terry Wilfong for their help with my work in the University of Michigan Papyrology Collection during my visits in October 2012 and May 2014 and my subsequent research on these papyri. I would also like to thank Cornelia Römer for her comments. Lajos Berkes (Heidelberg) is owed an especial debt of gratitude for bringing to my attention P.Mich.inv. 527 and 761. Concerning images, please note that only the relevant side of each papyrus is provided here: colour images of both faces are provided on APIS UM (http://quod.lib.umich.edu/a/apis), which also provides scales, which have been omitted here for reasons of space.


1. + εἰς ὑπὸ τοῦτον ἅγιον, εἰς ὑπὸ τοῦτον ἅγιον τῇ(ς) παραλόγίας τῆς.

2. [ι] [ι] δι(ίκτιων) δι(ίκτιων) θ(εόθος) θ(εόθος) ο(οίκω) ο(οίκω) θ(εόθος) θ(εόθος) ο(οίκω) ο(οίκω) θ(εόθος) θ(εόθος) ο(οίκω) ο(οίκω) θ(εόθος) θ(εόθος)

3. Φοιβάμμον κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου) κ(ύβου)

"+ To come to me for the poll tax of Cosma (son) of Prow for the previous 10th, tenth, indiction year: one holokottinos, i.e., 1, one, reckoned nomisma net. Pachon 9, indiction year 11, eleven.

Phoibammon the notary signs + + + +"

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Fig. 1. P.Mich. inv. 527. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

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4 See SB Kopt. II p. 265 for references for over 40 other occurrences of this form. While this volume was published two years after Förster's WB (published 2002), the majority of the relevant texts were published in A. Boudhors, Reçus d'impôt copistes de Djémé, Cahier de Recherches de l'Institut de Papyrologie et d’Égyptologie de Lille 18 (1996), 161–175.
J. Cromwell

may have written the superlinear letter in this position through habit when he lifted his pen, and then wrote οι and the two diagonal abbreviation strokes.

3 + + + +: The first cross is written over another sign (somewhat reminiscent of Ϝ) and the third cross is written over a smaller (nondescript) sign. Only the second sign was not converted to a cross, but remains as a narrow form of Ϝ. The scribe may have forgotten to correct this sign to a cross. In P.Mich.inv. 1834 (#3), the three signs before the cross are mostly the same as what was originally written here, but there they are not converted to crosses. The function of these marks is not clear.

P.Mich.inv. 761

This receipt is complete and preserves all the text apart from the name of the signatory, which is mostly worn away. This damage corresponds to the position of the original seal on the verso, which still survives. It is difficult to identify what is on the seal; it is possible that three figures are represented, as on the seal attached to P.Mich.inv. 1836 (#4).

↓

1. + ΕΔΙΩΙΘϹ(ΡΟΙΟΙ) ΜΗΧΟΜΑ ΠΡΩΩΥ
2. τή(ς) παρελθούση(ς) β’ ι(ν)δι(οκτίωνος) δευτέρα(ς) ΟΥΓΤΕΡΜΗΣΙΟΝ
3. γί(νεται) νο(μίσματα) γ’ τρί(τον) μι(άναν) μη(νός) Μ(ω)χ(ειρ) κα’ ι(ν)δι(οκτίωνος) γ’ 2, […]
4. […] ἔρχεται [Ϲ]Τ[ΟΙΧ]Ϲ(Γ) Ρ +
5. γί(νεται) νο(μίσματα) γ’

1. pap. ΔΙΜΠ; l. ΔΙΜΠ’; 2. pap. ι’ παρ’; ι’; δευτερ’; 3. l. ΤΡΕΚΗΣΙΟΝ. 3. pap. γί, ν; τρι, μ, μ, μ; γ’ 4. pap. [Ϲ]Τ[ΟΙ]Ϲ. 5. pap. γί, ν.

“For the poll tax of Cosma (son) of Prow for the previous 2nd, second, indiction year: half a tremis, i.e., 1/3, one-third, nomisma net. Mechihr 24, indiction year 3.

Hd 1 […] signs. +
Hd 2 I.e., 1/3 nomisma.”

Fig. 2. P.Mich. inv. 761. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.
The beginning of this line can be reconstructed with certainty based on the parallel with P.Mich.inv. 527 (#1). There is a gap of approximately 45 mm between lines 4 and 5, i.e., between the end of the receipt and its repeated résumé. The receipt is cut from a longer Arabic letter (parts of 5 lines of Arabic text survive on the recto). The letter’s original seal, showing a striding figure, is still attached.

1. [+ To] come to me for the poll tax of Cos[ma (son of) P]row for the previous 1st, indiction year: half a holokottinos i.e., 1/2, one-half, reckoned nomisma net. Choiax 10, indiction year 3.

2. pap. τπρ; υπ, υπ, ι, πρυ, ς, υπ, 3, pap. [2ολο][κα]ς; γν, ρ νο; μυ, μονοντος; φι, 4, pap. ρι: ετοευ. 5, pap. γν, νω.

“[+ To] come to me for the poll tax of Cos[ma (son of) P]row for the previous 1st, indiction year: half a holokottinos, i.e., 1/2, one-half, reckoned nomisma net. Choiax 10, indiction year 3.

[Phoibammon] the notary signs. +

I.e., 1/2 nomisma.”
Xοι(ἀχ): The first three letters are ligatured, with χ a small loop between χ and ι (the same formation is found in στοιχεῖ in line 4). Only a diagonal stroke (ascending from left to right) survives of the superlinear letter. Even without the bisecting diagonal, this is certainly to be read χ rather than κ. While the latter is the more standard orthography, Xοιχ is well attested, albeit not this late, for which there is only one certain example: P.KRU 12.2 (= SB I 5561.2) (Thebes, 733 CE).5

[Φοιβάμων]: The name of the signatory is lost. However, based on the following abbreviation (ντ) and the amount of space available, this can be reconstructed on the basis of P.Mich.inv. 527 (#1), which is the only other text in which this title appears.

ν(ο)τ(άριος): See the commentary to P.Mich.inv. 527 (#1).

στοιχεῖ: The final two letters are problematic, in part because of a small crease in the papyrus at this point. A curved stroke below the crease may belong to the bottom limb of epsilon, but there is no upper element for this letter. There also does not appear to be a ligature stroke connecting it to iota (despite a small blob at the top right of the letter, this is surely not ρ). Alternatively, it could be an abbreviation stroke, although this would be unusual with CTOLetters, but a cross is less likely as there are no traces of a horizontal stroke.

The final four signs on this line are difficult to interpret. They resemble Coptic Ⲁⲡⲧ ‘many’, but this makes no sense at this point, and they cannot be made to read the direct object marker ⲁⲧⲟⲧ, i.e., ‘agree to it’, or ⲥⲧⲟⲧ ‘sign it’, neither of which στοιχεῖ/CTOLetters requires. The final cross is unusual in that the horizontal stroke starts with a sharp tick and the vertical stroke is a diagonal that descends from left to right. The general tendency is for crosses to slant in the opposite direction, i.e., to follow that of the rest of the text. In P.Mich.inv. 527 (#1), the same signs appear to have been written but then converted into crosses. This perhaps indicates that they are an error, although they may be an idiosyncrasy of the writer.

5 P.Ross.Georg. IV 17.1 (Aphrodites Kome, 701–725) reconstructs Χ[οι(ἀχ)], but χ here is not certain.
The receipt is complete, but there are some holes on the right side of the papyrus. These have not resulted in substantial loss of text and everything can be reconstructed with certainty, with few exceptions. Lines 3 and 4 (the repeated résumé) are separated by a gap of ca. 20 mm. The seal, showing three figures, and its ribbon are preserved. The text is written on the verso of a list, written with large letters, some of which are hidden by the seal and its ribbon and are illegible.

1. + 2Δ ΠΑΙΔΙΔ(Γ)Ρ(ΕΠΟΗ) ἹΙΚΟΧΩΔΣ ΠΠ[Ω][ΟΥ] ῾ΤΗ(Ω) ΠΑΡ(ΕΛΘΙΟΥ)Ω(ΣΗΣ)
2. β ι(ν)δι(ικτίωνος) δευτέρα(ς) ΟΥΠΑ(ΣΙ) ἹΙΕΩΧΩ(ΟΤΤΙΧΟΣ) γί(νεται) νο(μίσματα) ζ
3. ἦμισ(υ) μ(όνον) μ(ηνοςς) Με(ε)χ(ειρ) ιβ ι(ν)δι(ικτίωνος) γ ἸΔ2 ζΩΕΦΗΟ ΣΤΟΙΧ(ΕΙ) +
4. γί(νεται) νο(μίσματα) ζ

1. pap. ΔΙΑΠ.; π[Ω]; παρδ.; δευτερ.; 2. pap. ιδ.; 3. pap. ημις μ., μ.; 4. ζΩΕΦΗΟ ΣΤΟΙΧ.; 4. pap. γ., ν.

“+ For the poll tax of Cosma (son of) P[ro]jw for the previous 2nd, second, indiction year: half a holokottinos, i.e., 1/2, one-half, nomisma net. Mechir 12, indiction year 3.

Stephno signs. +
I.e., 1/2 nomisma.”

1 τ": Superlinear η is written further to the right, after π.
2 παρ(ελθιου)ω(σης): For the writing of the superlinear text, see the discussion to P.Mich.inv. 1834 (#3).
3 γί(νεται) νο(μίσματα) ζ: The end of the line is damaged, but these signs can be read with confidence and it is certain that nothing else (e.g., ρ for ἄρθρημος) was written.
4 ζΩΕΦΗΟ: The reading of the name, as a variant of ΣΤΟΙΧΗΟΣ, is not certain, and it is possible that the first two letters should be read instead as a cross, ligatured to the previous numeral (γ). If this is the case, the name should instead be read as ΦΗΟ, perhaps a variant of ΠΗΗΟ, which is attested in Greek with an initially φ: Φνας (Trismegistos provides eight examples of Roman and Byzantine date).

4 There are some traces at the beginning of this line, which may be the remains of an earlier text.
The receipt is broken at the bottom and what survives is heavily effaced and difficult to read. The seal is preserved, but is not attached to the papyrus by its ribbon.

Fig. 5. P.Mich. inv. 1837. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

1. + ΠΛΙΠ[ΑΓ] ΦΗΚΟΧΑ ΠΡΟΥ της παρελθούσης
2. ἴνδ(ικτίωνος) ἡ ὡς ὀλοκ(οττίνος) γί(νεται) ἤρ(ίθμοι) νο(μίσματα) α ἐ[ν] μ(ίνον)
3. παρμ(ελθούσης) ἴνδ(ικτίωνος) ἴβ vestig.
4. vestig.
5. vestig.

2. pap. ἴνδ.; ὄλοκ.; γυ.; ἀρ.; μ.; 3. pap. παρμ.; ἴνδ.

“+ For the poll tax of Cosma (son of) Prow [for the previous] 11th indictment year: one holo-
kottinos, i.e., 1, one, reckoned nomisma net. Parmenoth 11, indictment year 12 […]”

1 ΠΡΟΥ: Omega is small and closed, but is surely to be read as omega rather than omicron.
2 The abbreviation of παρελθούσης is different across this corpus and cannot be reconstructed absolutely here.
3 There are a couple of problems with the text at the beginning of this line. The formula of these receipts is for the numeral to be written before ἴνδ(ικτίωνος), following by the number written in full, in Greek. However, ἴα appears to be clear. If this is correct, then what precedes it cannot also be the year. At the beginning of the line, the curved stroke resembles ρ, albeit with a short descending stroke, but ρι is not paralleled by any other receipt in this group and its meaning here is elusive.
3. The text here is very faint, especially superlinear theta, but can be read with some confidence. The only problem is the resulting gap between the day and the year (ca. 10 mm) in which there are no traces. The scribe may simply have lifted his pen and started further to the right. Reconstructing further text is more difficult.

3. At the end of the line, the name of the signatory + CTΩΝΩΣ is expected. Few traces can be read and it may be possible to see a large (Coptic-form) beta, before which there appears to be superlinear text, which is unusual. Without this superlinear text, the form of beta resembles that in ὖΒΛΗΜΩΝ in P.Mich.inv. 1840 (#6). The ink is too worn to corroborate this name.

4. While a résumé is common at the end of a receipt, the traces do not belong to this, as they fill most of this line and can also be seen in what survives of the following line. The ink is too faint to reconstruct the text, especially with the lack of any parallels in this archive. The possibility that these traces belong to an original, erased text, cannot be rejected.

P.Mich.inv. 1840 95 × 100 mm
SB XVI 13043; SB Kopt. II 1016

The receipt is complete; a number of small holes exist in the bottom quarter of the papyrus, but there is no writing in this area (there are no traces of a repeated résumé at the bottom of the receipt). This is the only receipt in this group that does not involve Cosma.

Fig. 6. P.Mich. inv. 1840. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.
“+ For the poll tax of Johannes (son of) Prow for the previous 7th, seventh, indiction year: one holokottinos, i.e., 1, one, reckoned gold nomisma net. Tobe 12, indiction year 8. Phoibammon signs.”

2 “ΟΥΡΟΧΩΡΩΚΟΤ(ΠΙΟΟ)O” Stewart (1983). Stewart read the looped abbreviation stroke, which descends below the line of writing, as an omicron before superlinear Τ.

2–3 Stewart transcribed these lines in Coptic font, which were correctly transcribed as Greek in SB XVI 13043. “ΜΠΟΟΟΟΟΟΟΟΟ” Stewart (1983). This was already corrected in SB XVI 13043. The same abbreviated writing, with the double abbreviation stroke (μ”), is also found in P.Mich.inv. 1842 (#7), 1848 (#9), and 1849 (#10) and SB Kopt. III 1426. In P.Mich.inv. 1837 (#5), μόνος is written at the end of the line and is not followed by μηνός; instead, the date starts without it on the following line. μόνος also occurs at the end of a line in P.Mich.inv. 1849 (#10), but the beginning of the following line is lost, so it cannot be determined if μηνός was written or not. In all other texts, μόνος μηνός occurs as a group.

4 “Φοιβάμμων στιχεῖ” SB XVI 13043. The signature is to be read as Coptic (based on the form of μ), not Greek. It is exactly the same form as that in SB Kopt. III 1426.4 (where it is also transcribed as Greek).

P.Mich.inv. 1842
SB XVI 13044; SB Kopt. II 1017

The receipt is complete, with only a few minor abrasions, and is written on the verso of a fragment from the end of a Greek document. The text is written at 90º to that on the recto, and so both sides are written across the fibres.

↓

7. 1 + 2A ΠΙΛΙΑΓΡΑ(ΠΟΙΗ) ΠΙΟΟΧΑΙ ΠΡΨΟΥ
2. τη(ς) παρελ(θουσε) ἐ ε ἵνδ(ικτίωνος) πέμπτη(ς) ΟΥΡΟ-
3. λοι(ς)(ς)τ(ΠΙΟΟΧΟ) γί(νεσα) χρυ(σού) ἄρ(ήθι)μι(α) νο(μίσματα) α ἐ γν μό(νον) μ(ηνος) Τῦ(βι) α
4. ἵνδ(ικτίωνος)ο(ς) 5 + ΗΔ2 ΦΟΙΒΑΜΜΟΝ
5. ΣΤΙΧΕΙ

1. pap. πιλιαγρα; πρψ. 2. pap. τα παρελθ.; ἵνδ. πέμπτης. 2–3. pap. ουροκρ. 3. pap. χρυσ. αρθμα. μηνος. 4. pap. ἵνδ. 5. στιχει. 6. στιχει.
"+ For the poll tax of Cosma (son of) Prow for the previous 5th, fifth, indiction year: one holokottinos, i.e., 1, one, reckoned gold nomisma net. Tobe 1, indiction year 6. +

Phoibammon signs."

1. Stewart (1983). Gonis (2000, 154) noted that "at the end of the line Π may just be possible, but I cannot convince myself that Π can be read". In fact, Π in ΚΟΧΜΣ is a misreading resulting from the almost complete loss of the right stroke; the surviving stroke is not the same shape as the first Π in his name. As for ΠΠΠ, the small loop of Π is just visible, confirming that this is not Π and the superlinear letter is a looped Χ, i.e. a vertical combination of Ω.

2. Stewart (1983) read the deleted letter as ζ, and so the same year in which the receipt was written. The remains of an ascending stroke are visible, which precludes a writing of ζ. It is more likely that Ω – a year too early – was originally written in error.

3. The abbreviated writing is possibly ινδ/ο, as written on line 4, with the diagonal abbreviation stroke ending in a loop that represents omicron.

4. Stewart (1983). The reading of the date was already corrected in BL 12.219 (and included in SB XVI 13044), although to μ/όνον, without reading the superlinear omicron.

5. "Φοιβάμμων στιχεῖ" SB XVI 13044. The signature is to be read as Coptic (as transcribed originally by Stewart 1983), not Greek, for which see the discussion on language choice in Part III.

The receipt is complete and is written to Cosma and Johannes, known to be his brother from other receipts. This small scrap is probably cut from the end of a longer document.
There is sufficient space at the end of the line for upsilon, yet there are no traces of it, as a result of damage at this location. At the right edge of the papyrus, there is a vertical band of damage, approximately 10 mm wide (at the end of line 2, only the beginning of superlinear τ survives, while the rest is lost, without any trace).

The writing of these two abbreviations is problematic. The first μ, with an abbreviation stroke, is clear. After this, a letter is ligatured to the following φ, but it does not have the initial descending stroke that is typical of the Greek form of mu (it also does not resemble any other letter). Above this is an unclosed circle with a diagonal stroke through it. It is unlikely that the circle is an omicron belonging to the previous mu, as it is too far to the right. The diagonal stroke may however be the stroke that is frequently written above the abbreviation of μ(νός).

After μ and superlinear theta, there are traces of one or two letters that must belong to the numeral indicating the day of the month. It is possible that either ζ or ιζ was written, but the text is too damaged here to be certain.

At the start of the line, ζ is clear. As there are traces at the end of line 3 that must be the day of the month, this number must be the year, even though it is highly unusual for it to be written before ινδικτίωνος when part of the dating formula.

The receipt is complete and the text well-preserved. There is damage to the bottom edge, but this has not resulted in the loss of any writing. The papyrus may have been taken from the bottom of a longer document, with the text written on the papyrological recto (i.e., across the fibres). One line survives on the verso, but its nature is difficult to determine, as it is heavily abraded.

“+ For the poll tax of Cosma (son of) Prow for the previous 15th indiction year: half a tremis, i.e., 1/6, one-sixth, reckoned nomisma net. Tobe 29, indiction year 1. Abraham signs.”
παρ(ιναθο)υ(σθε): For this abbreviation, see P.Mich.inv. 527 (#1).

ης(ης): It is unclear whether the final stroke is intended as an iota or an abbreviation marker (in which case it should be transcribed "ⲧⲣⲙⲏⲥ" (ιοⲛ)).

ἱ(ινδικτίωνος) α: If α is correct, the letter is written in an open form (i.e., the body of the letter is not closed at the top) and with quite a long final stroke. This formation is more like the miniscule version of β, which would mean that the receipt was written two years after the year for which the taxes are to be paid. There is precedent for this dating sequence in this corpus: P.Mich.inv. 1834 (#3) is for taxes of year 1, which are paid in year 3, and P.Mich.inv. 1850 (#11) is for taxes of year 12, which are paid in year 14.

The receipt, issued to both Johannes and Cosma, is complete, but the ink is effaced and difficult to read in the first half of lines 2 and 3. It is written on the papyrological verso, where the fibres are not neatly laid. There is no text on the other side.
also written. After iota, a partial trace of a second numeral survives (a short diagonal stroke), which certainly
is not the otherwise lost iota of the following [ι]ιδιοτειονος.

3 [η]: No trace of the numeral survives. It is most likely that this is year 8, i.e., the year after that for which the
taxes were due, as it is less common for there to be a two year difference (this is only certainly the case in
P.Mich.inv. 1834 [#3] and 1850 [#11]).

3 [ⲥⲧⲓ]ⲕⲉⲓ: This reconstruction is based on the orthography employed by Phoibammon (when the name is
written in full, rather than as Ⲣⲟⲫⲃ/ when the name is
written in full, rather than as Ⲣⲟⲫⲃ/ in P.Mich.inv. 1840 (#6), 1842 (#7), and 1844 (#8), in which it is partially
reconstructed (ⲥⲧⲓⲭⲉⲓ). As this final line has a downward trajectory, the traces at the end of the line are read
as the final three letters, ⲟⲩⲡⲏⲓ.
4 πιφ: The horizontal crossbar of π begins with a diagonal stroke (descending from right to left), which may be for ε (for 'Eπφ), but no other element of this letter is written.
4 μ: This letter is clearly written, but what it represents here – if not simply an error – cannot be determined.
4 ΚΟΣΜΑ, ΧΘΝΗ: This is the only signature that was certainly not written by the person who wrote the receipt (it is a large, uneven, and inexperienced hand). For more on the different hands found in this archive, see the discussion in Part III.

Table 1. Cosma Tax Receipts: By Indiction Date

<table>
<thead>
<tr>
<th>Text</th>
<th>[#]</th>
<th>Date</th>
<th>Tax Year</th>
<th>Tax (nom.)</th>
<th>Paid by</th>
<th>Signatory</th>
</tr>
</thead>
<tbody>
<tr>
<td>P.Mich.inv. 1848</td>
<td>9</td>
<td>Tobe 29, indiction 1</td>
<td>15</td>
<td>1/6</td>
<td>Cosma</td>
<td>Abraham</td>
</tr>
<tr>
<td>P.Mich.inv. 1834</td>
<td>3</td>
<td>Choiak –, Indiction 3</td>
<td>1</td>
<td>1/2</td>
<td>Cosma</td>
<td>Lost</td>
</tr>
<tr>
<td>P.Mich.inv. 1836</td>
<td>4</td>
<td>Mechir 12, Indiction 3</td>
<td>2</td>
<td>1/2</td>
<td>Cosma</td>
<td>Uncertain</td>
</tr>
<tr>
<td>P.Mich.inv. 761</td>
<td>2</td>
<td>Mechir 24, indiction 3</td>
<td>2</td>
<td>1/3</td>
<td>Cosma</td>
<td>[– –]ert?</td>
</tr>
<tr>
<td>P.Mich.inv. 1842</td>
<td>7</td>
<td>Tobe 1, indiction 6</td>
<td>5</td>
<td>1</td>
<td>Cosma</td>
<td>Phoibammon</td>
</tr>
<tr>
<td>P.Mich.inv. 1844</td>
<td>8</td>
<td>Phamenoth 7, indiction 7</td>
<td>6</td>
<td>2</td>
<td>Cosma &amp; Johannes</td>
<td>Phoibammon</td>
</tr>
<tr>
<td>P.Mich.inv. 1840</td>
<td>6</td>
<td>Tobe 12, indiction 8</td>
<td>7</td>
<td>1</td>
<td>Johannes</td>
<td>Phoibammon</td>
</tr>
<tr>
<td>P.Duke.inv. 455</td>
<td>1</td>
<td>Phamenoth 1, indiction 8</td>
<td>1</td>
<td></td>
<td>Cosma</td>
<td>Phoibammon</td>
</tr>
<tr>
<td>P.Mich.inv. 1849</td>
<td>10</td>
<td>Phamenoth 1–, indiction 8(?)</td>
<td>7</td>
<td>1</td>
<td>Johannes &amp; Cosma</td>
<td>Phoibammon</td>
</tr>
<tr>
<td>P.Mich.inv. 527</td>
<td>1</td>
<td>Pachon 9, indiction 11</td>
<td>10</td>
<td>1</td>
<td>Cosma</td>
<td>Phoibammon</td>
</tr>
<tr>
<td>P.Mich.inv. 1837</td>
<td>5</td>
<td>Phamenoth 9, indiction 12</td>
<td>11</td>
<td>1</td>
<td>Cosma</td>
<td>Lost</td>
</tr>
<tr>
<td>P.Mich.inv. 1850</td>
<td>11</td>
<td>Epiph 8, indiction 14</td>
<td>12</td>
<td>1/2</td>
<td>Cosma</td>
<td>Cosma</td>
</tr>
</tbody>
</table>

Part 2: Loan Agreement

P.Mich.inv. 1843 130 × 200 mm Fig. 12

The papyrus is broken on the right and a rectangular section is lost from the centre (ca. 50 mm high and 45 mm from the right edge). The left, upper, and lower margins are intact. Substantial amounts of text are lost – it is not possible to determine how much precisely – including most of the particular details. From what formulae do survive, it is certain that the papyrus bore a contract, probably a loan. Cosma son of Prow is mentioned near the beginning of the document, and he may be the second party.

As a result of how much text is missing, many details of the following agreement are lost. The first party, who may be identified as a monk of the monastery of Apa Jeremias (see Provenance and Date in Part III), owes four holokottinoi to the second party, Cosma son of Prow. The reasons why the loan was necessary and the terms of repayment are unknown. The final clause appears to stipulate that the funds can be taken from land owned by the monastery (or the monk himself).
1. + Ἑν Πρω Ἐνθοῦτε Ἀνώκ [. . . ΠΕΠ-]
2. Ἐπε ΓΝΜΟ[. . .]ΤΠΡΟΙΩΝ ΠΑΝΑ ἘΠΗ[ΜΗΧ ΕΙΟΣ ΚΩΣ ΠΕΚΕΧΣ] H-
3. ΚΩΣΜΑ ΠΡΟΥΟΥ ΤΕΠ. Τ. Χ [. . . Π [. . .]
4. ΜΗΣΚ. Β ΕΒΟΧ ΖΑ ΤΕΠΟΠΗ [. . .]
5. ΠΕΟ(ΛΟΚΟ(ΟΤΤΙΙΟΝ) ΒΟΙΟΙΣΙΑΝ) Δ ΠΟΥ ΨΑΣΤ[..]
6. ΤΙΡΟΟΝ ΠΕΣΕΤΗΝΟΣ [. . .]
7. ΠΑΤΑϣω ΠΑΡΙΣΚΟΣ [. . .]
8. ΝΟΗ ΘΈ ΝΠΩΝΗ ΝΗ [. . .]
9. ΝΟΚ ΓΕΒΟΧ Η. Δ [. . .]
10. ΜΗΗ [. . .] Ε ΝΙΓ[. . .]
11. ΜΗΗ ΜΗΗ ΣΗ ΤΕΧΙΡΑ ΣΗΜΑΚΗ ΕΠ[..]
12. + ΝΗΠΙΟΝ ΠΡΟ ΠΟ ΕΠΗ ΝΕΣΤΡΕΠΣ [. . .]
13. ΜΗΗ ΣΗΜΑΗ Η. ΤΕΠΗ ΝΕΣΤΡΕΠΣ ΧΝΟΙΚ [. . .]
14. ΑΝΟΥΠ ΕΙΣΚΑΣ ΤΕΨΑΙ ΤΕΠΗ ΝΕΣΤΡΕΠΣ [. . .]

5. pap. ΒΟΚ; pap. Β. ΠΟΥΟ Η. ΠΟΥΟ 6. ΓΕΣΘΕΝΟΣ Η. ΓΕΣΘΕΝΟΣ. 7. ΑΦΟΧΗΝ Η. ΑΦΟΧΗΝ Η. 12, 13, 14. ΕΠΗ ΝΕΣΤΡΕΠΣ ΕΠΗ ΝΕΣΤΡΕΠΣ. 14. ΤΕΨΑΗ Ι. ΤΕΨΑΗ.

“+ In the name of God. I [ΝΝ son of? Pesente, the mon[k of the monast[ery of Apa Jera[mias write to] Cosma son of Prow. The? [. . .] you did not? its price [. . .] ήολοκόττιον (i.e.,) 4 gold nomisma less [. . .] I am ready [. . .] without any doubt [. . .] me, just like anybody [. . .] you [. . .] and the [. . .] for it, take(?) from the land so I can repay you the [. . .] + I(?) ΝΝ bear witness [. . .] We, ΝΝ and Elias, bear witness. I(?) [. . .] Anoup, I write (by) my hand and bear witness [. . .].”

1–2 [ΠΕΠΕΙΤΕ]: The final Ε is not well formed and is missing its middle horizontal stroke. This is certainly not Τ, which is found on lines 4, 6, and 14, as it is always a tall vertical stroke, ascending above Τ. This is most likely part of the name of the first party. There are only a few Coptic names that end in this combination of letters: ΚΕΛΕΤΠΕΝΤΕΣ, ΛΑΥΡΕΝΤΕΣ, ΜΥΚΕΝΤΕΣ, and ΠΕΠΕΙΤΕΣ/ΠΕΠΕΙΤΕΣ are the only such names listed by Hasitzka in her list of names in Coptic documentary texts. Of these, the first three are not common and are discarded as unlikely options. Although it is unknown how much is lost on the right, the suggested reconstruction at the end of line 2 indicates that this is the patronymic of the first party, whose own name is lost.

2 ΡΙΟΝΟ. . . Τ TextArea: The lacuna is too large to reconstruct ΡΙΟΝΟ[Γ]ΣΣ ΤΠΡΟΙΩΝ (for ΜΟΥΡΩΣ ΚΤΡΙΟΠΩΝ) but too small for ΡΙΟΝΟ[ΧΟΣ ΜΠΟΝΟΣ ΚΣΣ ΤΠΡΟΙΩΝ. It is possible that the second option included an abbreviated writing, e.g., ΜΟΝΟΙ ΈΝ ΜΟΝΟΣ, both of which are attested variants (only one example of the former is known, but the second is quite common; see Förster, WB, 531) and the genitive Η- may have been omitted, as is the case in the name ΚΩΣΜΑ ΠΡΟΥΟΥ in line 3, and so ΠΙΟΝΟ[Γ] ΠΙΟΝΟΣ ΚΣΣ ΤΠΡΟΙΩΝ.

For the monastery of Apa Jeremias, see the discussion in Part III.

3–5 These lines provide the background to the loan and therefore are not formulaic and cannot easily be reconstructed. It can be inferred that a sum of 4 nomisma were borrowed to pay for something, based on the reference to its price in line 4.

3 ΤΕΠ. Τ. . . Ζ: If the circumflex between Η and Ζ was above a now lost Ι, and what follows is the ligatured ζγ group, there is space to reconstruct ΤΕΠ[Γ(ΟΤΤΙΙΟΝ)] perhaps followed by a relative construction ‘that you wrote / sent, etc.’ One would expect the main topic of the agreement to be proceeded by ΧΣ, but it is difficult to propose an alternative reading here (whatever is written refers to a feminine noun, and so not Cosma).

4 ΜΗΣΚ. Β: The small stroke between Κ and Β is only partially damaged, but what exists does not look like any other letter in this document. The most plausible understanding is that this unusual letter / stroke is an error, perhaps caused by confusion or hesitation over the verb that was required at this point. Reading ΜΗΣΚ. Β...
Fig. 12. P.Mich. inv. 1843. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.
at least makes grammatical sense: “you did not renounce its price”, but without the surrounding context, this cannot be concluded definitively.

This may be a mistake for ὡοὐκ, rather than an intentional abbreviated form ὡκ.

This abbreviation is written in its most reduced form, as little more than a dot.7

It is difficult to understand this as anything other than a variant of ὧογγ for ὧογ (ideally ὧογγ).

Perhaps it refers to ‘lacking, less’ referring back to the money, i.e., 4 ἀροκτοκτονος less whatever sum would have followed (e.g., a tremis); cf., e.g., O.Sarga 133.7–9, ἀρογίας ἁλίποις ἐχόμενος ἦσθον ὧογγγ ‘namely 770, less 1’; O.Sarga 191.1–4, ἔμεν ἦς ἀρτοῖς ἕπειρος ὧογγγγ ‘19 arata of fodder, less an oipe’ (Παρά is also used in this capacity, e.g., P.KRU 25.22–23 ἀρογιαὶ ἀροκτοκτονος(οτίτινος) Παρά. ΟΥΠΑΥϥΤΙΠΙΝΗΟΝ(ΩΙΟΝ) ‘7 holokottinoi less half a tremis’).

The second ο is not closed, such that it resembles Π.

This is a common variant spelling and is attested in Coptic texts from throughout Egypt. It is interesting that it is preceded by ΤΙΟΟΠ rather than ΤΙΟ (i.e., with the stative of ΤΙΟΠ instead of ΤΙΟΠ).

While ΤΙΟ is the most common form, ΤΙΟΟΠ appears to be a Hermopolite only variant, based on the examples collected in Förster, WB, 299–301: CPR IV 80.8; P.Mon.Apollo 3.10, 42.7 (as well as the unprovenanced CPR IV 87.4, 100.13, which may well be part of the large number of Hermopolite texts in Vienna). Following this, one expects ὧογγγγγγ τοιὸν τοιὸν ‘to pay them to you’, which is the standard formula for loans (examples of this, with variations based on the amount of money in question and the gender of the lender abound in Förster, WB, 299–301). Variations with the ε + infinitive, i.e., ἐπιτάχυα ΠΑΚ, are less common, but this cannot be dismissed as a possibility.

Similar errors, with the omission of Π, are attested in the Hermopolite and Theban regions; see Förster, WB, 43.

The long height of the vertical stroke may suggest that this is something other than iota. The flattened u-shaped stroke is like that found in Π throughout this text.

There is space for perhaps two rather than one letter here.

Only the bottom of the stroke survives, but it is difficult to see what else this could be as ζι, although broken, is certain as it has a distinctive shape in this text.

This may alternatively be divided ΠΑΚζι, either a variant of ΠΑΚζι ‘he removes’ or even ΠΑΚζι ‘which he took’. The principal problem here is the lack of a direct object, as this verb does not carry an intransitive meaning.

With the difficulty in understanding the previous construction, the purpose of the conjunctive is not clear and the translation provided is only one option.

Scant traces remain of much of the ink on this line, such that only sporadic letters are visible, apart from ΕΡΗΣΣΟΣ(ε) at the end. It is tempting to read ΠΟΟΓ, here, perhaps for ΠΟΟΓΑ, ΠΟΟΩΥ, but this cannot be confirmed with confidence. Reading instead ἦς[ε], between two names that are illegible, seems difficult to support.

The use of this compound verb ‘to witness’, rather than the standard ὦ ΠΟΟΩΠ, ‘to be witness’, is otherwise unknown to me in witness statements (an exhaustive study of such statements in Coptic legal documents may reveal parallels).

After Π, there is a tall letter that resembles a cursive eta with a diagonal stroke bisecting the vertical stroke. This is most certainly not Π, as this scribe writes it in a short, compact form, resembling an inverted ι (see its formation in ῬΗΣΑ). What this could be, and how it connects with Π and the rest of this statement is not clear (an otherwise unattested name ῬΗΣΑ, is unlikely). This may be a scribal error.

This is not certain and ΑΙΟΠ is possible, given that an unknown amount of text is lost at the right.

This may be the patronymic of the name lost at the end of line 13, or the entire name of the scribe: Anoup (or NN son of Anoup) can be identified as the scribe, as the only person to note he has written by his own hand, and because the document is written by a single individual.

Form and Language

These receipts, including the Duke text (SB Kopt. III 1426), are written in a mix of Coptic and Greek and follow a highly standardised format, which is not otherwise attested in Coptic or Coptic-Greek tax receipts. While Sarah Clackson, in her notes on this archive (now in the Griffith Institute, Oxford), reconstructed standard Theban tax receipt formulae at the beginning of the damaged P.Mich.inv. 1834 (#3), this is not correct, as discussed in the commentary to that papyrus. While some general features are shared by this corpus and the large body of receipts from western Thebes, these are very standard, and the principal formulae of Cosma’s receipts are not found among them.

The opening formula, ἧς παρελθούσης, is not attested outside this archive, neither is the longer form found in P.Mich.inv. 527 (#1) and 1834 (#3), which begin with the additional ἔγι αὐτοῦ ‘to come to me’. This stands in marked contrast to the standard formula of Theban tax receipts, which are written firmly in a past tense context, e.g., O.Medin.HabuCopt. 244.1–6; ἔγι ὅσα ὑπέρ τῆς παρελθούσης ἀνέγι αὐτοῦ ἔγι αὐτοῦ 2ῦτοι τοιοῦτα ἀνέγι αὐτοῦ ἔγι αὐτοῦ. Here is one reckoned holokottonos; it has come to me from you, Elias (son of) Andreas for your poll tax. It is tempting to see in the Michigan and Duke texts an antecedent of this longer construction, and their basic, minimal form as being the product of scribes rendering Greek receipts into Coptic (e.g., with ἀνέγι αὐτοῦ). This may also account for the use of the ἔ + infinitive ἔγι αὐτοῦ, which seems to indicate taxes due rather than taxes received. However, this formula may simply be a common local practice that stands out only because of the dominance of the Theban receipts – written on more durable ostraca – in the surviving record.

The second formula, τῆς παρελθούσης, is rare. There is only one certain use of it after the Arab Conquest, in CPR VIII 74.5: τῆς (παρελθούσης) ἑως ὑπέρ της παρελθούσης, dated 20 August 698 and from the Arsinoite archive of Flavius Atias. This is significant, as the earliest Coptic-Greek tax demands were issued from his office in the 690s and 700s (see further below). There are no other examples of its use in Coptic texts. Theban tax receipts do not explicitly state that they are for taxes of the previous or current year. Instead, they note the tax year in question and the date of the receipt. Taxes generally were paid for the previous tax year, but there are instances in which they are for the same year or for two years previous (this latter practice also occurs in the Cosma group).

As noted above, and indicated by the transcription of the receipts, the receipts are written in a mix of Coptic and Greek. At the end of the receipts, it is not clear in which language the signatures were written. Syntactically, they could be Greek or Coptic. In palaeographic and orthographic terms, we are probably to understand these as Coptic (if, that is, the signatory – who is not always the scribe, for which see below – was even conscious of a distinction). Abraham (the later) in P.Mich.inv. 1848 (#9) is written with the Coptic spelling, rather than as λευκόων ἀπεικόνισμα. In P.Mich.inv. 1840 (#6), 1842 (#7), 1844 (#8), and 1849 (#10), ὁριζωμένη is written in full and with a large majuscule ὁ, in contrast to its abbreviated form with παρέχωμαι.

8 This is a random selection from the large corpus of tax receipts from western Thebes. Several variations of this formula are found, most of which are quite similar. Now outdated lists of these are available in I. Poll, Die διαγραφο-Steuer im spätbYZantinischen und früharabischen Ägypten, Tyche 14 (1999), 237–274 and K. A. Worp, Coptic Tax Receipts: An Inventory, Tyche 14 (1999), 309–324. The most recent discussion of this corpus is A. Delattre – J.-L. Fournet, Le dossier des reçus de l’Impératrice Théodora à Thèbes (Paris, 2014), 209–239.

9 Note the use of the I Perfect δεξάμενη in O.Medin.HabuCopt. 244 above and the alternative form δεξιάν αὐτοῦ ‘you have given them’ in, e.g., O.Medin.HabuCopt. 280.3, 282.1–2.

10 A DBdDP search for παρελθούσης results in 57 hits, of which only four others may be post-Conquest, but these mostly have a broad date range, i.e., 500–700 (BGU IV 1020, BGU XIX 2798, SB XVIII 13930). Stud.Pal. Ill 183, a rent receipt possibly from the Arsinoite nome, is dated either 640/1 or 655/6.

11 For the Coptic texts in this archive, see J. Cromwell, Coptic Documents in the Archive of Flavius Atias, Zeitschrift für Papyrologie und Epigraphik 184 (2013), 280–288 (see therein for references to the rest of the archive).

12 Note that Förster, WB does not include παρελθούσης, possibly because these texts had only previously been incorporated into the SB not the SB Kopt. παρελθούσης (also derived from παρέχωμαι) is only attested twice, see Förster WB, 624.
Scribes and Signatories

The signatory at the end of the receipt does not appear to be the person responsible for writing it. It is only in P.Mich.inv. 1850 (#11) that a second person was clearly responsible for the signature, as whoever wrote for Cosma, whether he did or somebody else, did so in a less accomplished style. However, even in P.Mich. inv. 527 (#1), where Phoibammon’s name is followed by what is interpreted as the title νοτάριος, the signature does seem to be in the same hand as the rest of the receipt. Furthermore, the level of variation within the writing of the name Phoibammon across the group suggests that he did not sign his name, but that somebody else wrote on his behalf (and the level of small-scale variation across the receipts, particularly in the writing of the name Προφαμμον, makes it difficult to determine if the same person or multiple individuals wrote all the receipts, although, due to the time period involved, the latter option seems preferable). This signatory was probably an official – the νοτάριος – who confirmed that the taxes were paid. It is notable that Phoibammon signed all receipts from indiction years 5 to 10 (perhaps also year 11, as the signature is lost from P.Mich.inv. 1837 [#5]). He may have served in this capacity for this entire period of time. On this basis, the Cosma who signs P.Mich.inv. 1850 (#11) is not Cosma son of Prow, but an official who happens to have the same name.

The lack of a scribal notation should not be surprising. Coptic-Greek tax demands do not contain such a signature, as the authority derives from the name of the issuing authority named at the beginning of the demand (this is true of all such demands, regardless of their original provenance). At Thebes, many tax receipts were also intentionally not signed by the scribe, as is the case with the three main taxation scribes over the 710s and 720s: Psate son of Pisrael, Johannes son of Lazarus, and to a lesser extent Aristophanes son of Johannes. The writers of these receipts therefore remain anonymous.

Re-Use

In several instances, it is clear that the receipts are the secondary use of the papyrus in question. Some of them bear the remains of Arabic texts on their other side, i.e., the papyrological recto: P.Mich.inv. 1834 (#3) and 1850 (#11), while P.Mich.inv. 1842 (#7) is on the verso of an earlier Greek text. Most other receipts preserve some trace of earlier usage. In this respect, the loan agreement (#12) is interesting: the rectangular cut out is not too dissimilar in size from the receipts. While the receipts are typically taller than the cut section, their text never fills the entire surface, meaning that a piece ca. 50 mm in height could easily bear a receipt. One wonders if this loan was also reused, but that the receipt (or receipts) for which it was cut up has not survived.

Four of Cosma’s receipts preserve seals: P.Mich.inv. 761 (#2), 1834 (#3), 1836 (#4), and 1837 (#5). With the exception of the last of these, all the seals are attached to the papyrus and they surely belong to the initial use of the papyrus, rather than to the receipts. There are instances in which taxation documents bore an

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13 See Delattre–Fournet, Le dossier des reçus de taxe thébains (above, n. 8), 245 for their approach to this issue, which differs partly from my own.
14 In general for the Theban taxation scribes, see Delattre–Fournet, Le dossier des reçus de taxe thébains (above, n. 8), 231–237.
15 As stressed in n. 1, see UM APIS for images of both sides of the papyri (and the seals, where relevant).
16 The straight lines may instead indicate a modern cut.
official seal, for example, two bilingual Hermopolite tax demands, *P.Ryl.Copt.* 117 and 119. However, even for tax demands, issued from the office of the pagarch, this was not an official requirement, as the lack of seals (the seal itself or any trace of its attachment) on other demands indicates. Furthermore, tax receipts were issued at a local level, not from the office of the pagarch or senior financial official, and so seals are not expected.\(^\text{17}\)

**Provenance and Date**

Michigan’s Papyrology Collection contains a group of Coptic texts that were acquired in 1924 and have the inventory range 1825–1879. Harold Bell’s report on the papyri acquired in this year states that these items ‘are clearly all part of a single find, no doubt from Thebes’. This was repeated in print by Husselman a couple of decades later, who stated that they belong to a single find that prosopographically ‘undoubtedly comes from Thebes’.\(^\text{18}\) A couple of documents from the group, e.g., *P.Mich.inv.* 1851, refer to Jordan, the pagarch of Hermonthis, although where they were written is unclear. Some of the texts do then share a provenance in Upper Egypt, probably between Hermonthis and Western Thebes. However, the museum archaeology of the Cosma texts is not so straightforward. Two of the receipts in Michigan do not belong to this sequence: *P.Mich.inv.* 527 (#1) and 761 (#2). The first document was purchased by B. P. Grenfell and F. W. Kelsey in March–April 1920, while the second was obtained by Kelsey in April 1920 through Dr David L. Askren. Duke University acquired its Cosma receipt as part of a larger purchase from the University of Mississippi in 1988, which acquired them in Egypt in 1855.\(^\text{19}\) These extra pieces, which were acquired at different times, bring into question the cohesiveness of the *P.Mich.inv.* 1825–1879 group as a Theban archive.

It must also be remembered that the receipts themselves provide no information concerning their provenance. However, the loan agreement, *P.Mich.inv.* 1843 (#12) does. The first party is a member of the monastery of Apa Jeremias.\(^\text{20}\) Multiple monasteries by this name are known: Timm lists five in his study of toponyms in late antique Egypt, none of which are from the Hermonthite nome, but rather are located between Saqqara and the Assiut region, and appear in texts concerning the monastery of Apa Apollo at Bawit and the monastery of the same name at Bala‘izah.\(^\text{21}\) Several formulaic and orthographic features of these texts point towards a Hermopolite origin: the use of ṭⲧⲓϣⲟⲟⲡⲗⲟⲩ and spelling of ⲙⲃⲓⲁⲃⲓⲁ in *P.Mich.* inv. 1843 (#12), and the use of τῆς παρελθούσης in all the receipts. The first use of the papyri, including Arabic texts and the use of official seals on four documents, certainly points to their provenance as being a major centre, probably a nome capital. While it is not impossible that there is a heretofore unknown monastery of Apa Jeremias in the Hermonthite nome, the weight of the evidence suggests that the Michigan group does not have a shared provenance: they may well have been purchased in the area, but made their way there via the antiquities market.

If this Hermopolite provenance is correct, Cosma’s dossier constitutes the largest body of tax receipts in this area, especially receipts not associated with monks or monastic organisations. In the Hermopolite nome, taxation texts from the monastery of Apa Apollo at Bawit dominate. In addition to the ‘brothers of the poll tax’ texts from the monastery, *SB* XIV 11332, *SB* XXVI 16788, and *P.Clackson* 37 and 38 are

\(^{17}\) For sealing practices in the early Islamic administration, see P. M. Sijpesteijn, Seals and Papyri from Early Islamic Egypt, in I. Regulski, K. Duistermaat, and P. Verkinderen (eds), *Seals and Sealing Practices in the Near East. Developments in Administrative and Magic from Prehistory to the Islamic Period. Proceedings of an International Workshop at the Netherlands-Flemish Institute in Cairo on December 2–3, 2009* (Leuven, 2012): 163–174. A number of contemporary seals are included in A. K. Wassiliou, *Siegel und Papyri. Das Siegelwesen in Ägypten von römischer bis in früharabische Zeit* (Vienna, 1999), but the images there are generally of too low quality for comparative analysis.


\(^{19}\) See the references in Gonis, Two Poll-Tax Receipts, 150, n. 1.

\(^{20}\) *P.Mich.inv.* 1833 also mentions this monastery.

Greek receipts from the monastery. Four Coptic Hermopolite tax receipts, *P.Ryl.Copt.* 121–123 and 125 also are issued to monks.\(^{22}\) None of this material shares formulae with the Cosma receipts, which therefore represent a different – and heretofore unattested – practice in the region.

As for the date of the group, the receipts span one entire indiction cycle, although the first year cannot be determined, as no absolute dates are present. The use of διάγραφον and the presence of Arabic texts and seals confirms a post-Conquest date for the corpus. The only certain use of τῆς παρελθούσης after the Conquest, as already noted, is from 698 and is part of the archive of Flavius Atias. Other Coptic-Greek documents in this archive connected with taxation date ca. 698–712. It is possible that Cosma’s receipts date to the same period, but it is probably safer to date them more broadly to the first three decades of the 8th century, to which period the majority of Coptic/Coptic-Greek taxation documents from Egypt date.

Cosma’s dossier is a significant addition to our body of early 8th century taxation documentation, both in terms of individual poll tax payment over a long period, and in terms of its provenance. Over the period covered by these receipts, Cosma paid 7 1/3 *holokottinoi* for his poll tax, and an additional 2 1/2 *holokottinoi* are recorded that were paid by his brother, Johannes (in this calculation, I am assuming that in P.Mich. inv. 1844 [#8] and 1849 [#10], which were issued to both brothers, they paid equal amounts). The actual amount that he paid over this period would have been higher: the two payments in Mechir, indiction year 3, for the previous indiction year, were for 1/2 and 1/3 *holokottinoi* respectively (see Table 1) and another instalment is expected, especially as his standard annual contribution was 1 *holokottinos*, which is the most common payment.\(^{23}\) As not all twelve receipts were found together, it is possible that more receipts from this dossier await discovery in other collections.

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\(^{22}\) The Coptic receipts for ἀνδρισμός, *CPR IV* 8 and 9, predate the Conquest.

\(^{23}\) It is possible that the switch from instalments to larger payments between the third and sixth indication years represents a change in how payments were collected, with preference being for the entire amount to be paid at once (in which case, P.Mich. inv. 1850 [#11] may have to be moved to the beginning of the chronological sequence). Alternatively, this may reflect a change in Cosma’s ability to pay his annual taxes in a single, rather than multiple, instalments. On payment by instalments at Thebes, see J. Cromwell, Managing a Year’s Taxes: Tax Demands and Tax Payments in 724 CE, in *Archiv für Papyrologie* 60/1 (2014), 229–239.