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NEW TEXTS FROM EARLY ISLAMIC EGYPT:
A BILINGUAL TAXATION ARCHIVE

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NEW TEXTS FROM EARLY ISLAMIC EGYPT: 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:¹

P.Mich.inv. 527	P.Mich.inv. 1842
P.Mich.inv. 761	P.Mich.inv. 1844
P.Mich.inv. 1834	P.Mich.inv. 1848
P.Mich.inv. 1836	P.Mich.inv. 1849
P.Mich.inv. 1837	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 1017.² 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).³ 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

Fig. 1

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.

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.

² R. Stewart, Two Coptic-Greek Poll Tax Receipts from the Michigan Collection, *Zeitschrift für Papyrologie und Epigraphik* 52 (1983), 293–294.

³ N. Gonis, Two Poll-Tax Receipts from Early Islamic Egypt, *Zeitschrift für Papyrologie und Epigraphik* 131 (2000), 153–154. An image of P.Duke.inv. 455v is available online at the Duke Papyrus Archive: library.duke.edu/rubenstein/scriptorium/papyrus/.

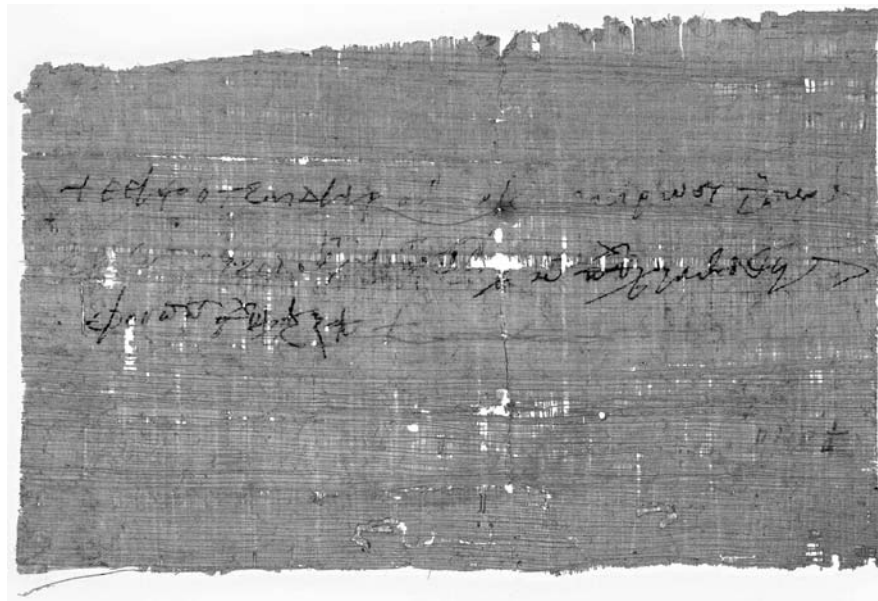


Fig. 1. P.Mich. inv. 527. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

→

1. + ΕΘΙ ΕΤΟΟΤ ΖΑ ΠΔΙΑ(Γ)ΡΑΦ[ΟΝ] ΝΚ[ΟСМ]Δ ΠΡΩΟΥ ΤΗ(ς) παρ(ελθούσης)
 2. [ι] ἰ(ν)δ(ικτίωνος) [δ]εκ(ά)τ(ης) ΟΥΖΟΛΟΚ(Ο)Τ(ΤΙΝΟΣ) γί(νεται) ἀρ(ί)θ(μια) νο(μί)σματα α ἔν
μ(όνον) μ(ηνός) Π(α)χ(ών) θ ἰ(ν)δ(ικτίωνος) ια ἐνδεκ(άτης)
 3. ^{Hd}2 Φοιβ(άμμων) ν(ο)τ(άριος) στοιχ(εῖ) + + + +
1. *pap.* ΔΙΔΡΑΦ[ΟΝ]; τ^η παρ, 2. *pap.* ι^δ [δ]εκ^ς; ΖΟΛΟΚ^τ; γι, αρ^θ ν^ο; μ^η μ^ι π^ς; ι^δ; ενδεκ, 3. *pap.* φοιβ, ν^ς στοι^χ.

“+ 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 + + + +”

- 2 [ι] ἰ(ν)δ(ικτίωνος) [δ]εκ(ά)τ(ης): The beginning of the line is very faint. As the receipt was written in year 11, it is most likely that the tax is for the previous, 10th, year. In the writing of δεκάτης, ε and superlinear τ are clear, but the initial letter is lost and κ is neither clear nor certain. The extant traces more closely resemble ν, but ἐν(δεκά)τ(ης) is unlikely, based on the general dating pattern of these receipts (none are for taxes of the same year), and the form is not that written at the end of this line in ἐνδεκ(άτης). Therefore, κ, written in its miniscule form with its tall vertical stroke now lost, is the better reading.
- 3 While it is not certain, the signatory’s statement is understood to be written in a second hand, both here and in the remaining texts in this archive. On this matter, see the discussion in Part III.
- 3 Φοιβ(άμμων): Beta is written in its miniscule form, with an abbreviation stroke that curls up and over it, before moving horizontally to the right, such that it resembles a ω or π. This form of beta suggests that the signature should be transcribed as Greek, rather than Coptic, the language in which the other signatures in this archive were written (as discussed in Part III).
- 3 ν(ο)τ(άριος): The abbreviation, ν^ς, is clear. It is difficult to see what else this could be an abbreviation of rather than the title νοτάριος; although, note that this form is not included in Förster, *WB*, 550.
- 3 στοιχ(εῖ): Superlinear χ is written immediately after the στ ligature, i.e., στ^χοι_η. The three letter abbreviated form στ^χ is standard for this word (Förster, *WB*, 757 gives a limited selection of attestations⁴) and the scribe

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. Boud’hors, *Reçus d’impôt coptes de Djémé*, *Cahier de Recherches de l’Institut de Papyrologie et d’Égyptologie de Lille* 18 (1996), 161–175.

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

- 3 + + + +: The first cross is written over another sign (somewhat reminiscent of ζ) 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 ζ . 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.

2

P.Mich.inv. 761

101 × 90 mm

Fig. 2

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).

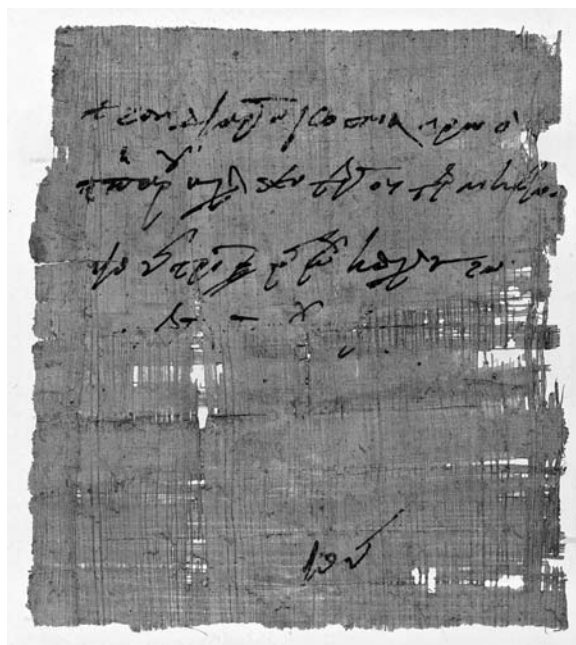


Fig. 2. P.Mich. inv. 761. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

↓

1. + ΕΔ ΠΑΙΔ(Γ)Ρ(ΑΦΟΝ) ΗΚΟCΜΑ ΠΡΩΟΥ
2. τῆ(ς) παρελθού(σης) β' ἰ(ν)δικτίωνος δευτέρ(ας) ΟΥΤΕΡΜΗCΙΟΝ
3. γί(νεται) νο(μίCματα) γ' τρί(τον) μ(όνον) μ(ηνός) Μ(ε)χ(εῖρ) κδ ἰ(ν)δικτίωνος γ 2. [.]
4. [. .] ΕΡΤ [C]Τ[ΟΙ]Χ(ΕΙ) +
5. γί(νεται) νο(μίCματα) γ'

1. *pap.* ΔΙΔΡ; *l.* ΔΙΔΓΡ. 2. *pap.* τ^η παρ^δ; ι^δ; δευτερ. 2. *l.* ΤΡΕΜΗCΙΟΝ. 3. *pap.* γ_ι ν^ο; τρι μ_ι μ_ι μ^α; ι^δ. 4. *pap.* [C]Τ[ΟΙ]Χ. 5. *pap.* γ_ι ν^ο.

“+ 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. Mechir 24, indiction year 3.

^{Hd 2} [...] signs. +

^{Hd 1} I.e., 1/3 *nomisma*.”

- 2 ΤΕΡΜΗCΙΟΝ: The scribe has written the ace-of-spades ΕΡ ligature; a preference for writing this ligature group may be the reason for the inversion of the two letters in the writing of this word.
- 3 τρί(τον): The superlinear horizontal stroke is most likely an indication of an abbreviation, rather than a τ (it is unlikely that the dot at the left of the stroke is the vertical stem of τ).
- 3 ς . [?]: While ς is clear, the following letter is retraced and uncertain. It is also not certain that any letters follow. This may be an error by the scribe, as nothing is expected here.
- 4 Only the letters with elements that ascend or descend below the main body of writing are visible on this line. The standard form of these receipts suggests that this line bears the name of the signatory, and the position of Τ and superlinear Χ corroborate this. As for the name, only a small number of attested names incorporate the sequence ΕΡΤ, which is read with confidence: ΠΕΡΤΡΟC (*O.CrumVC* 36a; Theban; an error for ΠΕΤΡΟC) and ΠΧΕΡΤΑ (*O.Medin.HabuCopt.* 20; Theban).

3

P.Mich.inv. 1834

82 × 125 mm

Fig. 3

Most of this receipt survives, except for approximately 20–30 mm from the left edge. This has resulted in the loss of the beginning of lines 1–4, but these can be reconstructed with certainty, based on parallels with other texts in this archive (notably 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. [+ Ε]ΕΙ ΕΤΟΟΤ ΖΑ ΠΑΙΔΓΡΑΦΟΝ ΝΚΟC-
2. [ΜΑ Π]ΡΩΟΥ τῆς π(α)ρ(ε)λθ(ο)ύ(σης) α ἰ(ν)δ(ικτίωνος) πρ(ώτης) ΟΥΠΑΨ-
3. [ΝΖΟΛΟ]Κ(ΟΤΤΙΝΟC) γί(νεται) (ἀ)ρ(ίθμια) νο(μίCματα) < ἡμῖC μόν(ον) μ(ηνός) Χοι(ά)χ ι
ἰ(ν)δ(ικτίωνος) γ
4. ^{Hd 2} [Φοιβ(ά)μμων] ν(ο)τ(άριος) στοιχεῖ ??? +
5. ^{Hd 1} γί(νεται) νο(μίCματα) <

2. *pap.* τⁿ πρ^δ; ι^δ πρ^ο l. πρ. 3. *pap.* [ΖΟΛΟ]Κ; γι ρ ν^ο; μ^ο μί χοι^α; ι^δ. 4. *pap.* Ν^τ; CΤΟΙ^κΕΙ. 5. *pap.* γι ν^ο.

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

[Phoibammon] the notary signs. +

I.e., 1/2 *nomisma*.”

- 1 The beginning of this line can be reconstructed with certainty based on the parallel with P.Mich.inv. 527 (#1 above). These are the only two receipts to begin with this formula. In her notes now in the Griffith Institute, Oxford, made during a visit to the University of Michigan in 2001, Sarah Clackson reconstructed in the lacuna the formula of 8th century Theban receipts: [ΕΙC ΟΥΠΑΨΕ ΝΖΟΛΟΚΟΤΗ ΔC]ΕΙ. Based on the amount of text lost at the beginning of the following lines and the parallel from P.Mich.inv. 527 (#1) that was unknown to Clackson, this can be rejected.
- 2 τῆς): Superlinear η is written in a very small form and over the centre of following π, such that the two letters touch. Eta in this formula is positioned similarly over π in P.Mich.inv. 527 (#1), although there they do not touch.
- 2 π(α)ρ(ε)λθ(ο)ύ(σης): The ου ligature is written as a flattened V, rather than a looped Σ, as in P.Mich.inv. 527 (#1).
- 2 πρ(ώτης): The abbreviation stroke (formed from the bottom of ρ) has a loop at the top, before moving to the right. It is possible that this loop should be read as ο (cf., μ^ο in line 3), rather than a flourish at the top of the abbreviation stroke.
- 3 μόν(ον): Mu is unusually formed, such that, with the following superlinear letter, it looks more like ι^δ, the abbreviation for ἰνδ(ικτίωνος). A single diagonal abbreviation stroke is written (rather than the double stroke that is found elsewhere in this archive), which is long and descends below most of ἡμῖC.

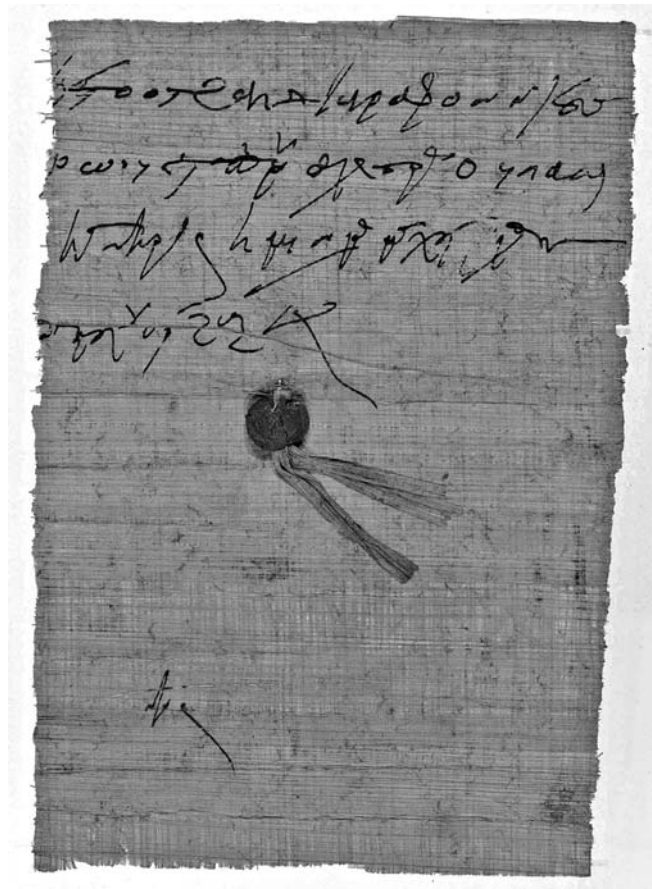


Fig. 3. P.Mich. inv. 1834. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

- 3 Χοι(ᾠ)χ: The first three letters are ligatured, with \circ a small loop between χ and ι (the same formation is found in $\sigma\tau\omicron\iota\chi\epsilon\iota$ 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, $\chi\omicron\iota\chi$ 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
- 4 [Φοιβ(ᾠ)μων]: The name of the signatory is lost. However, based on the following abbreviation (ν°) 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.
- 4 $\nu(o)\tau(\acute{\alpha}\rho\iota o\varsigma)$: See the commentary to *P.Mich.inv.* 527 (#1).
- 4 $\sigma\tau\omicron\iota\chi\epsilon\iota$: 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 $\sigma\tau\omicron\iota\chi$, but a cross is less likely as there are no traces of a horizontal stroke.
- 4 The final four signs on this line are difficult to interpret. They resemble Coptic 222 ‘many’, but this makes no sense at this point, and they cannot be made to read the direct object marker $\Theta\rho o\zeta$, i.e., ‘agree to it’, or $\mu\mu o\zeta$ ‘sign it’, neither of which $\sigma\tau\omicron\iota\chi\epsilon\iota/\sigma\tau\omicron\iota\chi\epsilon\iota$ 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 $\chi[\omicron\iota(\acute{\alpha})\chi]$, but χ here is not certain.

P.Mich.inv. 1836

100 × 95 mm

Fig. 4

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.



Fig. 4. P.Mich. inv. 1836. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

↓

1. + ρα ΠΑΙΔ(Γ)Ρ(ΔΦΟΝ) ΠΚΟCΜΑ ΠΡ[Ω]ΟΥ ΤΗ(ς) παρ(ελθ)ού(σης)
2. β ἰ(ν)δ(ικτίωνος) δευτέρ(ας) ΟΥΠΑΨ ΠΖΟΛΟΚ(ΟΤΤΙΝΟC) γί(νεται) νο(μίσματα) ː
3. ἡμισ(υ) μ(όνον) μ(ηνός) Μ(ε)χ(εῖρ) ἰβ ἰ(ν)δ(ικτίωνος) γ^{Hd 2} ͲͲϜϜϞΟ CΤΟΙΧ(ει) +
4. γί(νεται) νο(μίσματα) ː

1. *pap.* ΔΙΔΡ, (*l.* ΔΙΔΓΡ); ΠΡ[Ω]Ϝ; τ^η παρ^δ. 2. *pap.* ι^δ; δευτερ; ΖΟΛΟΚ; γι, ν^ο. 3. *pap.* ημισ μ μ μ^ς; ι^δ; CΤΕΦϞΟ CΤΟΙΧ. 4. *pap.* γι, ν^ο.

“+ For the poll tax of Cosma (son of) P[ro]w 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^η: Superlinear η is written further to the right, after π.
- 1 παρ(ελθ)ού(σης): For the writing of the superlinear text, see the discussion to P.Mich.inv. 1834 (#3).
- 2 γί(νεται) νο(μίσματα) ː 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 ἀριθμία) was written.
- 3 ͲͲϜϜϞΟ: The reading of the name, as a variant of CΤΕΦΑΝΟC, 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 ΦΝΟ, perhaps a variant of ΠΝΔC, 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.

P.Mich.inv. 1837

130 × 100 mm

Fig. 5

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.

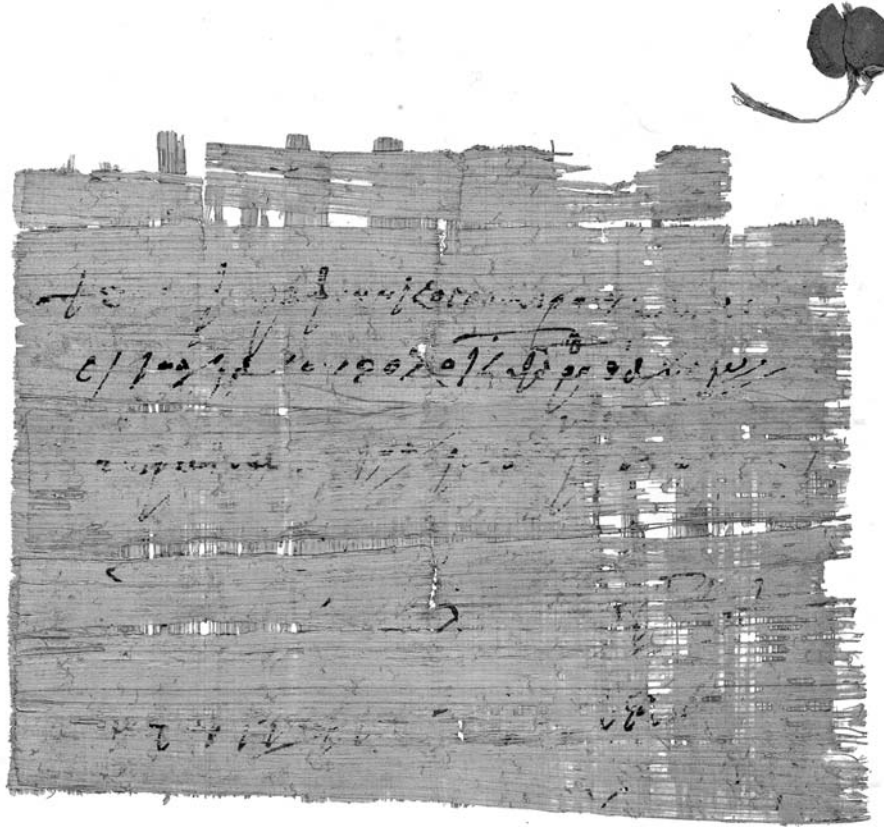


Fig. 5. P.Mich. inv. 1837. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

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1. + 2[α. ΠΔ]Ι[ΔΓ]ΡΑΦΟΝ ΝΚΟCΜΑ ΠΡΩΟΥ τ[ῆς] παρ(ελθούσης)
2. ι ἰνδ(ικτίωνος) ια ΟΥΖΟΛΟΚ(ΟΤΤΙΝΟΣ) γί(νεται) ἀρ(ί)θ(μια) νο(μίCματα) α ἔ[ν] μ(όνον)
3. παρμ(ενώ)θ ια ἰνδ(ικτίωνος) ιβ *vestig.*
4. *vestig.*
5. *vestig.*

2. *par.* ινδ; ζΟΛΟΚ; γι, αρ^θ ν^ο; μ_η. 3. *par.* παρμ^θ; ινδ.

“+ Fo[r the p]lo[ll] tax of Cosma (son of) Prow f[or the previous] 11th indiction year: one *holo-kottinos*, i.e., 1, one, reckoned *nomisma* net. Parmenoth 11, indiction year 12 [...].”

- 1 ΠΡΩΟΥ: Omega is small and closed, but is surely to be read as omega rather than omicron.
- 1 The abbreviation of παρ(ελθούσης) is different across this corpus and cannot be reconstructed absolutely here.
- 2 ι ἰνδ(ικτίωνος) ια: 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 ἰνδ(ικτίωνος), following by the number written in full, in Greek. However, ια 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 παρμ(ενὸν)θ ια: 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 + CTOIXEI 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 ΦΟΙΒΔΜΜΩΝ 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.

6

P.Mich.inv. 1840

95 × 100 mm

SB XVI 13043; SB Kopt. II 1016

Fig. 6

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.

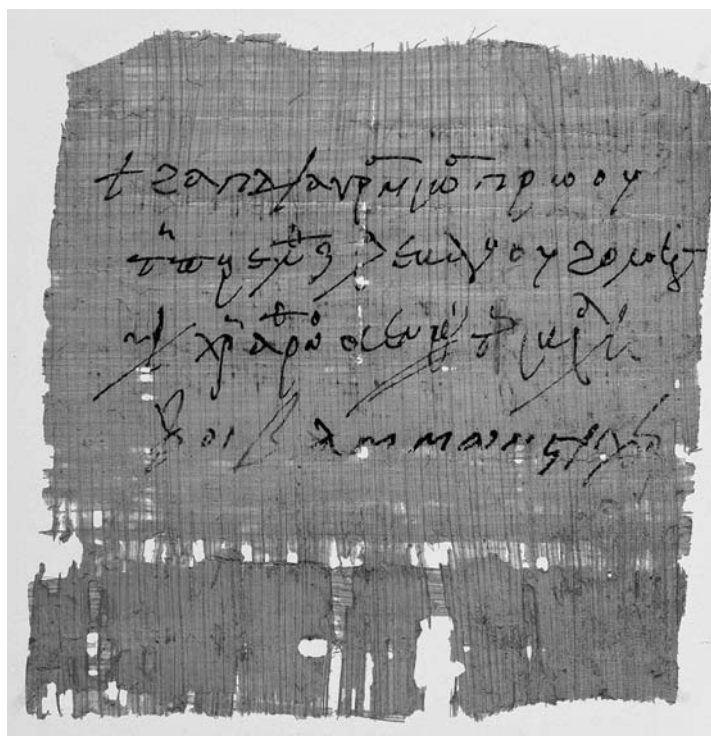


Fig. 6. P.Mich. inv. 1840. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

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1. + 2Δ ΠΔΙΔΓΡΑ(ΦΟΝ) ΝΙΩΔ(ΝΗΗC) ΠΡΩΟΥ
2. τῆ(ς) παρελθ(ούσης) ζ ἰ(ν)δ(ικτίωνος) ἐβδό(μς) ΟΥΖΟΛΟΚ(Ο)Τ(ΤΙΝΟΣ)
3. γί(νεται) χρυ(σοῦ) ἀρ(ί)θ(μια) νο(μίς)ματα α ἔν(ον) Τῦ(βι) ιβ ἰ(ν)δ(ικτίωνος) η
4. ^{Hd 2} ΦΟΙΒΔΜΜΩΝ CΤΙΧΕΙ

1. *pap.* ΠΔΙΔΓΡ^α ΝΙΩ^δ. 2. *pap.* τ^η παρελ^θ; ι^δ ἐβδ^ο ΟΥΖΟΛΟΚ^τ. 3. *pap.* γι, χρ^υ αρ^θ ν^ο; μ^ο τ^η; ι^β. 4. CΤΙΧΕΙ
l. CΤΟΙΧΕΙ.

“+ 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 “ΟΥΖΟΛΟΚΟΤ(ΤΙΝΟC)” 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.
- 3 “Μ(ΗΝΟC)” Stewart (1983). This was already corrected in *SB XVI* 13043. The same abbreviated writing, with the double abbreviation stroke (μ^ο), 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), μόνον is written at the end of the line and is not followed by μηνός; instead, the date starts without it on the following line. μόνον 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, μόνον μηνός occurs as a group.
- 4 “Φοιβάμμων στιχεῖ” *SB XVI* 13043. The signature is to be read as Coptic (based on the form of β), not Greek. It is exactly the same form as that in *SB Kopt.* III 1426.4 (where it is also transcribed as Greek).

7

P.Mich.inv. 1842

110 × 90 mm

SB XVI 13044; *SB Kopt.* II 1017

Fig. 7

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 90° to that on the recto, and so both sides are written across the fibres.

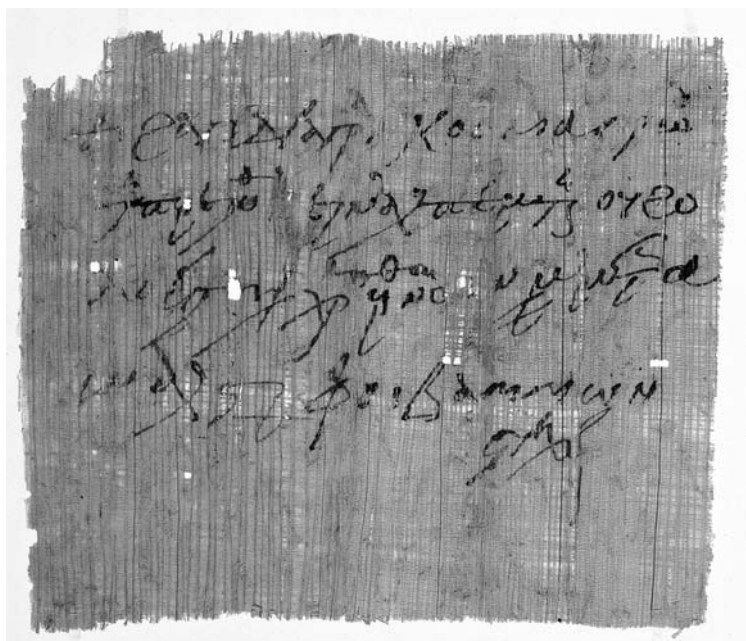


Fig. 7. P.Mich. inv. 1842. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

↓

1. + 2Α ΠΑΙΔΓΡΑ(ΦΟΝ) ΗΚΟCΜΑ ΠΡΩΟΥ
2. τῆ(ς) παρελθ(ούσης) [.] εἰνδ(ικτίωνος) πέμπτη(ς) ΟΥΖΟ-
3. ΛΟΚ(Ο)Τ(ΤΙΝΟC) γί(νεται) χρυ(σοῦ) ἀρ(ί)θ(μια) νο(μίCματα) αἱ ἐν μόν(ον) μηνός Τῷ(βι) α
4. ἐνδ(ικτίων)ος(ς) 5 + Hd² ΦΟΙΒΑΜΜΩΝ
5. CΤΙΧΕΙ

1. *par.* ΠΑΙΔΓΡ^α; ΠΡΩ^δ. 2. *par.* τ^η παρελ^θ; ἐνδ, πεμπτ^η. 2–3. *par.* ΖΟΛΟΚ^τ. 3. *par.* γι, χρ^υ αρ^θ ν^ο; μ^η μ^ι τ^υ. 4. *par.* ἐνδ^ο. 5. CΤΙΧΕΙ I. CΤΟΙΧΕΙ.

“+ 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 “ΝΚΟCΜΔC ΙΩΔ(ΗNC)” Stewart (1983). Gonis (2000, 154) noted that “at the end of the line ΡΩΥ may just be possible, but I cannot convince myself that Π can be read”. In fact, C in ΚΟCΜΔC is a misreading resulting from the almost complete loss of the right stroke; the surviving stroke is not the same shape as the first C in his name. As for ΡΩΥ, the small loop of Ρ is just visible, confirming that this is not Ι and the superlinear letter is a looped Δ, i.e. a vertical combination of ΟΥ.
- 2 [Ι.]: 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 δ – a year too early – was originally written in error.
- 2 ινδ(ικτίωνος): The abbreviated writing is possibly ινδ_ρ, as written on line 4, with the diagonal abbreviation stroke ending in a loop that represents omicron.
- 3 “Μ(ΗNC?) ΜΕC(ΟΡΗ)” 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.
- 4–5 “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.

8

P.Mich.inv. 1844

105 × 55 mm

Fig. 8

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.

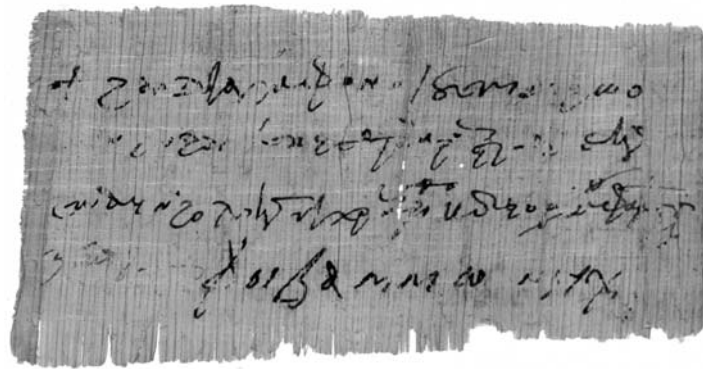


Fig. 8. P.Mich. inv. 1844. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

↓

1. + 2Δ ΠΑΙΔΓΑΡΦΟΝ ΝΚΟCΜΔ ΠΡΩΟ[Υ]
2. [Μ]Η ΙΩ2ΔΗNC ΤΗ(ζ) ΠΑΡΕ(ΛΘΟΥCΗC) 5 ΙΝΔ(ΙΚΤΙΩΝΟC) ΕΚΤ(ΗC)
3. CΗΔΥ Ν2ΟΛΟΚ(ΟΤΤΙΝΟC) ΓΙ(ΝΕΤΑΙ) ΧΡΥ(CΟΥ) ΑΡ(Ι)Θ(ΜΙΑ) Β ΔΥΟ Μ(ΟΝΟΝ) Μ(ΗΝΟC) ΦΑΜ(ΕΝΩ)Θ . .
4. ζ ΙΝΔ(ΙΚΤΙΩΝΟC) + Hd 2 ΦΟΙΒΑΜΜΩΝ CΤΙΧ(ΕΙ)

2. *pap.* τ^η παρ^ε; ινδ_ρ εκ^τ. 3. *pap.* 2ΟΛΟΚ/γ_ι χρ^υ αρ^θ; μ_ι φαμ^θ. 4. CΤΙΧ(ΕΙ) l. CΤΟΙΧΕΙ.

“+ For the poll tax of Cosma (son of) Prow and Johannes for the previous 6th, sixth, indiction year: two *holokottinoi*, i.e., 2, two, reckoned gold (*nomisma*) net. Phamenoth ... 7th indiction year. +

Phoibammon signs.”

- 1 There is sufficient space at the end of the line for epsilon, 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).
- 3 $\mu(\acute{\omicron}\nu\omicron)\mu(\eta\nu\delta\varsigma)$: 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 $\mu(\eta\nu\delta\varsigma)$.
- 3 $\Phi\alpha\mu(\epsilon\nu\delta\omicron)\theta$. . : After mu 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 $\iota\zeta$ was written, but the text is too damaged here to be certain.
- 4 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 $\iota\nu\delta\iota\kappa\tau\acute{\iota}\omega\nu\omicron\varsigma$ when part of the dating formula.

9

P.Mich.inv. 1848

110 × 70 mm

Fig. 9

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.

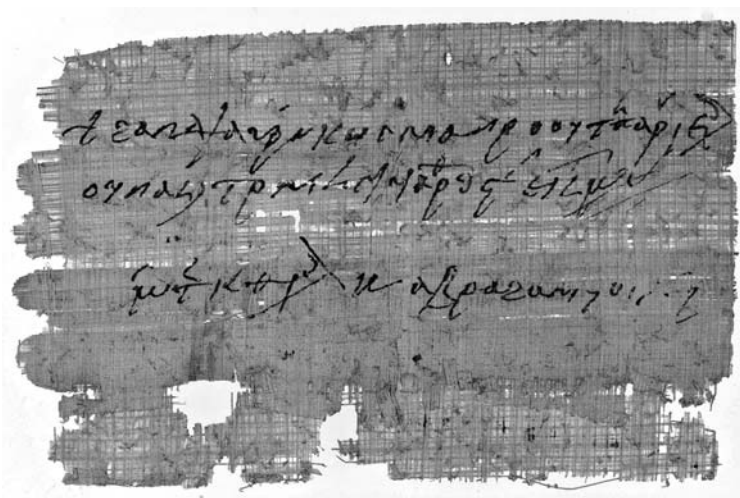


Fig. 9. P.Mich. inv. 1848. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

↓

1. + 2Δ ΠΑΙΔΓΡ(ΔΦΟΝ) ΗΚΩΣΜΑ ΠΡΟΟΥ ΤΗ(ς) ΠΑΡ(ΕΛΘ)ΟΥ(ΣΗΣ) ΙΕ Ι(Ν)Δ(ΙΚΤΙΩΝΟΣ)
2. ΟΥΠΑΨΤΡΜΗCΙ(ΟΝ) ΓΙ(ΝΕΤΑΙ) ΑΡ(Ι)Θ(ΜΙΑ) ΝΟ(ΜΙΣΜΑΤΑ) 5' ΕΚΤ(ΟΝ) ΜΟ(ΝΟΝ)
3. Μ(ΗΝΟΣ) Τ(ΘΒ)Η ΚΘ Ι(Ν)Δ(ΙΚΤΙΩΝΟΣ) Α^{HD 2} ΔΒΡΑΔΑΜ CΤΟΙΧΕΙ

1. *pap.* ΠΑΙΔΑΓΡ; τ^η παρ^δ; ι(ν)δ(ικτίωνος). 2. ΤΡΜΗCΙ *l.* ΤΡΙΜΗCΙΟΝ. 2. *pap.* γι αρ^θ ν^ο; εκτ μ^ο // 3. *pap.* μί τ^η, *l.* Τ(θβ)ι; ι^δ.

“+ 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.”

- 1 παρ(ελθ)ού(σης): For this abbreviation, see P.Mich.inv. 527 (#1).
- 2 ΤΡΜΗCΙ: It is unclear whether the final stroke is intended as a iota or an abbreviation marker (in which case it should be transcribed ΤΡΜΗC(ΙΟΝ)).
- 3 ἰ(ν)δ(ικτίωνος) 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.

10

P.Mich.inv. 1849

110 × 60 mm

Fig. 10

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.

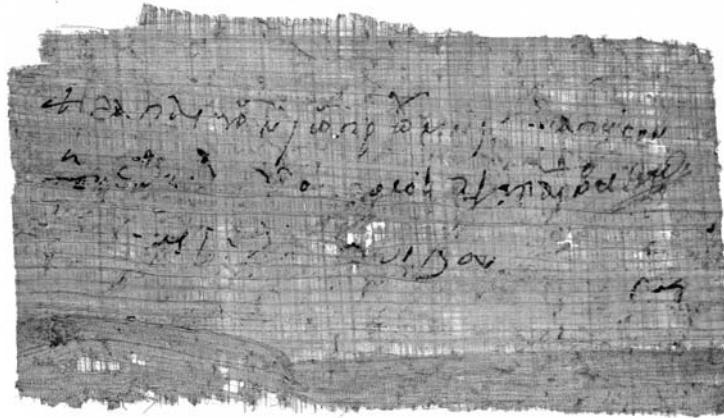


Fig. 10. P.Mich. inv. 1849. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

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1. + 2Δ ΠΔΙΔΓΡΑ(ΦΟΝ) ΝΙΩΔ(ΗΗΗC) ΠΡΩΟΥ ΜΝ Κ[Ο]CΜΑ ΠCΟΝ
2. τῆ(ς) παρ(ελθ)ού(σης) ζ [ἰ](ν)δ(ικτίωνος) [ἐβ]δó(μης) Ο[Υ]CΟΛΟΚ(Ο)Τ(ΤΙΝΟC) γί(νεται) χρυ(σοῦ)
3. ἀρ(ίθ)μια νο(μίCματα) α ἔν μόν(ον)

3. [μ(ηνός) Φα]μ(ενώθ) ι . [ἰ](ν)δ(ικτίωνος) [η + ^{Hd2} Φ]ΟΙΒΑΜ[ΜΩΝ CΤΙ]ΧΕΙ

1. *pap.* ΠΔΙΔΓΡΑ^α ΝΙΩΔ^α ΠΡΩ^δ. 2. *pap.* τ^η παρ(ελθ)^θ; α[ι]^δ [εβ]δ^ο Ο[Υ]CΟΛΟΚ^τ γι^ι αρ^θ ν^ο; μ^ο. 3. *pap.* [Φα]μ^ι; [ι]^δ.

“+ For the poll tax of Johannes (son of) Prow and his brother C[o]sma for the previous 7th, [sev]enth, [i]ndiction year: one [h]olokottinos, i.e., 1, one, reckoned gold *nomisma* net. [Pha]menoth 1[.], [i]ndiction year [8. +] [Ph]oibam[mon signs].”

- 1 The order of the names of the brothers here is in contrast to P.Mich.inv. 1844 (#8), which is written first to Cosma and then Johannes. The order of the names may be incidental, rather than indicating who the primary tax payer was.
- 3 [μ(ηνός) Φα]μ(ενώθ) ι : No traces survive of the first three letters of this line. Mu mostly survives, except for its initial descending limb, together with a small abbreviation stroke, to which it is ligatured. There is no trace of a superlinear letter that would aid the identification of the month. Given the number of lost letters, it is possible that this is Φαμενώθ, in which month P.Mich.inv. 1837 (#5), 1844 (#8), and *SB Kopt.* III 1426 were

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 [i](v)δ(ικτίωνος).

- 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 [CTI]XΘI: This reconstruction is based on the orthography employed by Phoibammon (when the name is written in full, rather than as ΦΟΙΒ.) in P.Mich.inv. 1840 (#6), 1842 (#7), and 1844 (#8), in which it is partially reconstructed (CTIX[ΘI]). As this final line has a downward trajectory, the traces at the end of the line are read as the final three letters, XΘI.

11

P.Mich.inv. 1850

100 × 75 mm

Fig. 11

The receipt is complete and well-preserved, with the exception of a few small holes. On the recto, there are partial remains of large Arabic letters, written in thick strokes.

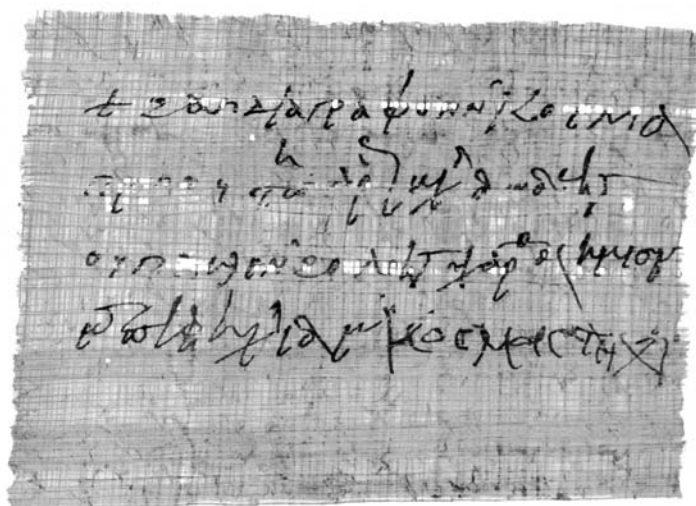


Fig. 11. P.Mich. inv. 1850. Image reproduced with the permission of the Papyrology Collection, Graduate Library, University of Michigan.

→

1. + 2Δ ΠΑΙΔΑΓΡΑΦΟΝ ΠΚΟCΜΑ
2. ΠΡΟΟΥ ΤΗ(ς) ΠΑΡΕΛΘΟΥΣΗΣ) ιβ (v)δ(ικτίωνος) δωδεκ(ά)της)
3. ΟΥ ΠΑΡΕ ΠΡΟΛΟΚ(Ο)Τ(ΤΙΝΟC) ΓΙ(ΝΕΤΑΙ) ΑΡ(Ι)Θ(ΜΙΑ) ΝΟ(ΜΙΣΜΑΤΑ) 1/2 ἡμισυ μ(όνον)
4. μ(ηνός) (Ε)πίφ η (v)δ(ικτίωνος) ιδ μ^{Hd 2} ΚΟCΜΑ CΤΗΧΙ

2. *par.* τⁿ παρ^e; ι^δ δωδεκ^τ. 3. *par.* ΠΡΟΛΟΚ^τ γι, αρ^θ ν^ο. 4. *par.* μ'. 4. *πιφ* l. 'Επίφ. 4. *par.* ι^δ. 4. CΤΗΧΙ l. CΤΟΙΧΕΙ.

“+ For the poll tax of Cosma (son of) Prow for the previous 12th, twelfth, indiction year: half a *holokottinos*, i.e., 1/2, one-half, reckoned *nomisma* net. Epiph 8, indiction year 14.

Cosma signs.”

2. ΠΑΡΕΛΘΟΥΣΗΣ): The middle arm of superlinear ε descends into the iota of the following numeral: this is certainly the numeral for the tax year rather than an abbreviation stroke, as the receipt was written in year 14, thus the taxes surely cannot be for year 2.
3. ἡμισυ μ(όνον): The scribe appears to have altered his original text, initially omitting μ(όνον). The initial descending vertical stroke of mu was added later to a Greek-form upsilon, resulting in the loss of upsilon from ἡμισυ and the addition of μ(όνον), which is a standard element of these tax receipts. Also as a result of how this correction was made, there was insufficient space for the typical abbreviation stroke, which could comprise a single or double diagonal.

- 4 πιφ: The horizontal crossbar of π begins with a diagonal stroke (descending from right to left), which may be for ε (for Ἐπιφ), 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 ΚΟCMA CTHXĭ: 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

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

Part 2: Loan Agreement

12

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. + 2M ΠΡΑΝ ΕΠΝΟΥΤΕ ΔΝΟΚ [... ΠΕC-]
2. ΕΝΤΕ ΠΜΟΝΟ[. . .]ΤΗΡΙΟΝ ΝΑΠΑ ΙΕΡΗ[ΜΙΑC ΕΙCΖΑΙ(?) Ν-]
3. ΚΩCΜΑ ΠΡΩΟΥ ΤΕΠ . Τ . . . Ν[...]
4. ΜΠΕΚ . Ω ΕΒΟΛ ΖΑ ΤΕCΤΙΜΗ [...]
5. ΝΖΟ(ΛΟ)Κ(ΟΤΤΙΝΟC) νό(μισμα) δ ΝΟC ΨΑΤ[...]
6. ΤΙΨΟΟΠ ΝΖΕΤΕΜΟ[C ...]
7. ΝΑΤΛΑΔΥ ΝΑΦΙΒΟΛ[ΙΔ...]
8. ΜΟΙ ΘΕ ΝΡΩΜΕ ΝΙΜ [...]
9. ΜΟΚ ΕΒΟΛ Μ . Δ[...]
10. ΜΝ Ν . . Ε ΔΙCΙ . . . [...]
11. ΝΑC CΙ ΖΝ ΤΕΧΩΡΑ ΤΑΜΑΖΚ ΕΠ[...]
12. + ΔΝ[ΟΚ?] . . ΠΡΟ . . . ΠΟ . ΕΡ-ΜΕΤΡ[Ε...]
13. Μ[Ν] ΖΗΛΙΑ Μ . ΤΝΕΡ-ΜΕΤΡΕ ΔΝΟ[Κ? ...]
14. ΔΝΟΥΠ ΕΙCΖΑΙ ΤΑΔΙΧ ΤΙΕΡ-ΜΕΤΡΕ [...]

5. *pap.* ΖΟΚ; *pap.* ν; ΝΟC *l.* ΝΟΥΒ? 6. ΖΕΤΕΜΟ[C] *l.* ΖΕΤΟΙΜΟ[C]. 7. ΔΦΙΒΟΛ[ΙΔ] *l.* ΔΜΦΙΒΟΛ[ΙΔ]. 12, 13, 14. ΕΡ-ΜΕΤΡΕ *l.* ΕΡ-ΜΝΤΡΕ. 14. ΤΑΔΙΧ *l.* ΝΤΑΔΙΧ.

“+ In the name of God. I [NN son of? Pes]ente, the mon[k of the monast]ery of Apa Jera[mias write to] Cosma son of Prow. The ? [...] you did not ? its price [...] ⁽⁵⁾ *holokottinoi* (i.e.,) 4 gold *nomisma* less [...] I am ready [...] without any doubt [...] me, just like anybody [...] you ... [...] ⁽¹⁰⁾ and the ... I took ... [...] for it, take(?) from the land so I can repay you the [...] ⁽¹²⁾ + I(?) NN bear witness [...] We, NN] and Elias, bear witness. I(?) [...] Anoup, I write (by) my hand and bear witness [...]”

- 1–2 [ΠΕC]ΕΝΤΕ: The final ε is not well formed and is missing its middle horizontal stroke. This is certainly not τι, which is found on lines 4, 6, and 14, as ι 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: ΚΕΛΑΘΕΥΠΕΝΤΕ, ΛΑΥΡΕΝΤΕ, ΜΑΚΕΝΤΕ, and ΠΕCΕΝΤΕ/ΠΙCΕΝΤΕ are the only such names listed by Hasitzka in her list of names in Coptic documentary texts.⁶ 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 ΠΜΟΝΟ[. . .]ΤΗΡΙΟΝ: The lacuna is too large to reconstruct ΠΜΟΝΟ[C]ΤΗΡΙΟΝ (for ΜΟΝΑCΤΗΡΙΟΝ) but too small for ΠΜΟΝΟ[ΧΟC ΜΠΜΟΝΑC]ΤΗΡΙΟΝ. It is possible that the second option included an abbreviated writing, e.g., ΜΟΝΟ or ΜΟΝΟ^x, 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 Μ- may have been omitted, as is the case in the name ΚΩCΜΑ ΠΡΩΟΥ in line 3, and so ΠΜΟΝΟ^x ΠΜΟΝΑC]ΤΗΡΙΟΝ.
- 2 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 . . .: If the circumflex between Π and Τ was above a now lost ι, and what follows is the ligatured CΤ group, there is space to reconstruct ΤΕΠ[Ι]CΤ[ΟΛΗ], perhaps followed by a relative construction ‘that you wrote / sent, etc.’ One would expect the main topic of the agreement to be preceded by ΧΕ, but it is difficult to propose an alternative reading here (whatever is written refers to a feminine noun, and so not Cosma).
- 4 ΜΠΕΚ . Ω: The small stroke between Κ and Ω 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 ΜΠΕΚΚΩ

⁶ M. Hasitzka, *Namen in koptischen dokumentarischen Texten*, 2007 (previously available on the ÖNB’s website, but as of December 2016 it is no longer accessible). Trismegistos provides no further options.

- ΕΒΟΛ ΖΑ ΤΕΩΤΙΜΗ at least makes grammatical sense: “you did not renounce its price”, but without the surrounding context, this cannot be concluded definitively.
- 5 ΖΟΚ: This may be a mistake for ΖΟΛΟΚ, rather than an intentional abbreviated form ΖΟΚ.
- 5 νό(μισμα): This abbreviation is written in its most reduced form, as little more than a dot.⁷
- 5 ΝΟΩ: It is difficult to understand this as anything other than a variant of ΝΟΥΩ for ΝΟΥΒ (ideally ΝΝΟΥΒ).
- 5 ΨΑΤ: Perhaps for ΨΑΤΗ- ‘lacking, less’ referring back to the money, i.e., 4 *holokottinoi* less whatever sum would have followed (e.g., a *tremis*); cf., e.g., *O.Sarga* 133.7–9, ΝΑΪΝΕ ΣΑΨΒΕ ΝΨΕ ΨΩΕ ΨΑΤΕΟΥΕΙ ‘namely 770, less 1’; *O.Sarga* 191.1–4, ΜΗΤ ΨΙΟ ΝΕΡΤΟΩ ΝΩΙΜ ΨΑΤΗΟΥΩΠΕ ‘19 *artabae* of fodder, less an *oipe*’ (ΠΑΡΑ is also used in this capacity, e.g., *P.KRU* 25.22–23 ΣΑΨΩ ΝΖΟΛΟΚ(ΟΤΤΙΝΟΚ) ΠΑΡΑ ΟΥΠΑΨΤΡΙΜΗ(ΟΙΟΝ) ‘7 *holokottinoi* less half a *tremis*’).
- 6 ΤΙΩΟΠ: The second Ο is not closed, such that it resembles Π.
- 6 ΖΕΤΕΜΟ[Ω]: This is a common variant spelling and is attested in Coptic texts from throughout Egypt. It is interesting that it is preceded by ΤΙΩΟΠ rather than ΤΙΟ (i.e., with the stative of ΨΩΠΕ rather than ΕΙΠΕ). While ΤΙΟ is the most common form, ΤΙΩΟΠ 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 87.4,7 and 100.13, which may well be part of the large number of Hermopolite texts in Vienna). Following this, one expects (Ι)ΤΑΤΑΔΥ ΝΑΚ ‘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., ΕΤΑΔΥ ΝΑΚ, are less common, but this cannot be dismissed as a possibility.
- 7 ΑΦΙΒΟΛ[ΙΔ]: Similar errors, with the omission of Μ, are attested in the Hermopolite and Theban regions; see Förster, *WB*, 43.
- 8 ΝΙΜ: The long height of the vertical stroke may suggest that this is something other than iota. The flattened v-shaped stroke is like that found in Μ throughout this text.
- 9 Μ Δ: There is space for perhaps two rather than one letter here.
- 10 ΑΙΩΙ: Only the bottom of the stroke survives, but it is difficult to see what else this could be as Ω, although broken, is certain as it has a distinctive shape in this text.
- 11 ΝΑΩ Ω: This may alternatively be divided ΝΑΩΩ, either a variant of ΝΕΩΩ ‘he removes’ or even ΝΤΑΩΩ ‘which he took’. The principal problem here is the lack of a direct object, as this verb does not carry an intransitive meaning.
- 11 ΤΑΜΑΩΚ: With the difficulty in understanding the previous construction, the purpose of the conjunctive is not clear and the translation provided is only one option.
- 12 Scant traces remain of much of the ink on this line, such that only sporadic letters are visible, apart from ΕΡ-ΜΕΤΡ[Ε] at the end. It is tempting to read ΠΡΟ[Ω] here, perhaps for ΚΩΟΜΑ ΠΡΟΩ, but this cannot be confirmed with confidence. Reading instead [Ω]ΗΡΕ, between two names that are illegible, seems difficult to support.
- 12 ΕΡ-ΜΕΤΡ[Ε]: The use of this compound verb ‘to witness’, rather than the standard Ο ΜΜΗΤΡΕ ‘to be witness’, is otherwise unknown to me in witness statements (an exhaustive study of such statements in Coptic legal documents may reveal parallels).
- 13 Μ : After Μ, there is a tall letter that resembles a cursive eta with a diagonal stroke bisecting the vertical stroke. This is most certainly not Η, as this scribe writes it in a short, compact form, resembling an inverted Ν (see its formation in ΖΗΛΙΔ). What this could be, and how it connects with Μ and the rest of this statement is not clear (an otherwise unattested name ΖΗΛΙΔΜ is unlikely). This may be a scribal error.
- 13 ΔΝΟ[Κ] is not certain and ΔΝΟ[Ν] is possible, given that an unknown amount of text is lost at the right.
- 14 ΔΝΟΥΠ: This may be the patronymic of the name lost at the end of line 13, or the entire name of the scribe: Anoup (or ΝΝ 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.

⁷ For this form, see N. Gonis, *Abbreviated Nomismata in Seventh- and Eighth-Century Papyri. Notes on Palaeography and Taxes*, in *Zeitschrift für Papyrologie und Epigraphik* 136 (2000), 119–122.

Part III: Discussion

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, $\mathfrak{Z}\Delta \Pi\Delta\iota\Gamma\rho\alpha\Phi\omicron\mathfrak{N}$, 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 $\Theta\Theta\iota \epsilon\tau\omicron\omicron\tau$ '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: $\Theta\iota\varsigma \omicron\gamma\mathfrak{Z}\omicron\lambda\omicron\mathfrak{K}(\omicron\tau\tau\iota\mathfrak{N}\omicron\varsigma) \mathfrak{N}\Delta\rho\iota\Theta\mu\iota\Delta \Delta\mathfrak{C}\epsilon\iota \epsilon\tau\omicron\omicron\tau \mathfrak{Z}\iota\tau\omicron\omicron\tau\mathfrak{K} \mathfrak{N}\mathfrak{T}\mathfrak{O}\mathfrak{K} \mathfrak{H}\mathfrak{I}\mathfrak{A}\mathfrak{C} \Delta\mathfrak{N}\Delta\rho\epsilon\Delta\mathfrak{C} \mathfrak{Z}\Delta \Pi\epsilon\mathfrak{K}\Delta\iota\Gamma\rho\alpha\Phi\omicron\mathfrak{N}$ 'Here is one reckoned *holokottinos*; it has come to me from you, Elias (son of) Andreas for your poll tax.'⁸ 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 $\mathfrak{Z}\Delta$ for $\upsilon\pi\acute{\epsilon}\rho$). This may also account for the use of the Θ + infinitive $\Theta\Theta\iota \epsilon\tau\omicron\omicron\tau$, which seems to indicate taxes due rather than taxes received.⁹ 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, $\tau\eta\varsigma \pi\alpha\rho\epsilon\lambda\theta\omicron\upsilon\sigma\eta\varsigma$, is rare. There is only one certain use of it after the Arab Conquest, in *CPR* VIII 74.5: $\tau\eta(\varsigma) \pi\alpha\rho\epsilon\lambda\theta(\omicron\upsilon\sigma\eta\varsigma) \iota\mathfrak{N}\delta(\iota\mathfrak{K}\tau\iota\omega\mathfrak{N}\omicron\varsigma) \iota\alpha$, dated 20 August 698 and from the Arsinoite archive of Flavius Atias.¹⁰ This is significant, as the earliest Coptic-Greek tax demands were issued from his office in the 690s and 700s (see further below).¹¹ There are no other examples of its use in Coptic texts.¹² 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 ($\Delta\mathfrak{B}\rho\Delta\mathfrak{Z}\Delta\mathfrak{M}$) in P.Mich.inv. 1848 (#9) is written with the Coptic spelling, rather than as $\Delta\mathfrak{B}\rho\Delta\mathfrak{M}/\mathfrak{A}\beta\rho\alpha\acute{\omicron}\mu$. In P.Mich.inv. 1840 (#6), 1842 (#7), 1844 (#8), and 1849 (#10), $\Phi\omicron\iota\mathfrak{B}\Delta\mathfrak{M}\mathfrak{M}\mathfrak{W}\mathfrak{N}$ is written in full and with a large majuscule \mathfrak{B} , in contrast to its abbreviated form with

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 διάγραφον-Steuer im spät-byzantinischen und früh-arabischen 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 taxe thébains et la fiscalité en Égypte au début du VIII^e siècle*, in A. Boud'hors, A. Delattre, C. Louise, and T. S. Richter (eds), *Coptica Argentoratensia: Conférences et documents de la 3^e université d'été en papyrologie copte (Strasbourg, 18–25 juillet 2010)* (Paris, 2014), 209–239.

⁹ Note the use of the I Perfect $\Delta\mathfrak{C}\epsilon\iota$ in *O.Medin.HabuCopt.* 244 above and the alternative form $\Delta\mathfrak{K}\tau\Delta\Delta\mathfrak{Y}$ 'you have given them' in, e.g., *O.Medin.HabuCopt.* 280.3, 282.1–2.

¹⁰ A DDBDP search for $\pi\alpha\rho\epsilon\lambda\theta\omicron\upsilon\sigma\eta\varsigma$ 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.* III 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 $\pi\alpha\rho\epsilon\lambda\theta\omicron\upsilon\sigma\eta\varsigma$, possibly because these texts had only previously been incorporated into the *SB* not the *SB Kopt.* $\mathfrak{N}\Delta\rho\epsilon\lambda\Theta\epsilon$ (also derived from $\pi\alpha\rho\acute{\epsilon}\rho\chi\omicron\mu\alpha\iota$) is only attested twice, see Förster *WB*, 624.

minuscule β in P.Mich.inv. 527 (#1). For western Thebes, I am confident that such signatories in tax receipts signed in Coptic, their first language, as there is little evidence for bilingualism in the area, beyond the functional bilingualism required for producing legal documents that employ set phrases taken from their Greek counterparts.¹³ Cosma's first language appears to be Coptic, on the basis of the loan agreement, P.Mich.inv. 1843 (#12), and that these receipts are written in a mix of both languages, rather than just Greek. In this instance, I have chosen to transcribe the signatures as Coptic (except for P.Mich. inv. 527 [#1] and 1834 [#3], which exhibit different palaeographic features), but this is not a binding decision and does not necessarily reflect the choice of language of the writer in this instance.

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 $\nu\omicron\tau\acute{\alpha}\rho\iota\omicron\varsigma$, 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 $\Pi\rho\omega\omicron\Upsilon$, 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 $\nu\omicron\tau\acute{\alpha}\rho\iota\omicron\varsigma$ – 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.¹⁴ 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.¹⁵ 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.¹⁶

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

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.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'.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 1855.¹⁹ 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.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.²¹ Several formulaic and orthographic features of these texts point towards a Hermopolite origin: the use of $\tau\iota\psi\omicron\omicron\pi\ \zeta\epsilon\tau\omicron\iota\mu\omicron\varsigma$ and spelling of $\alpha\phi\iota\beta\omicron\lambda\iota\alpha$ in *P.Mich.inv.* 1843 (#12), and the use of $\tau\eta\varsigma\ \pi\alpha\rho\epsilon\lambda\theta\omicron\upsilon\sigma\eta\varsigma$ 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 früh-arabische Zeit* (Vienna, 1999), but the images there are generally of too low quality for comparative analysis.

¹⁸ E. Husselman, *The Collection of Papyri*, in W. H. Worrell (ed.), *Coptic Texts in the University of Michigan Collection* (Ann Arbor, 1942): 4. Sarah Clackson, in her notes on the collection, describes this group as an 'interesting Theban archive'.

¹⁹ See the references in Gonis, *Two Poll-Tax Receipts*, 150, n. 1.

²⁰ *P.Mich.inv.* 1833 also mentions this monastery.

²¹ S. Timm, *Das christlich-koptische Ägypten in arabischer Zeit*. 7 volumes (Wiesbaden, 1984–2007): III/1342–1347. See also P. Kahle, *Bala'izah. Coptic Texts from Deir el-Bala'izah in Upper Egypt* (Oxford, 1954), 22–24.

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 Papyrusforschung* 60/1 (2014), 229–239.