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Chapter 11

SCRIBAL NETWORKS, TAXATION, AND THE ROLE OF COPTIC IN MARWANID EGYPT

Jennifer Cromwell

Introduction

After the Arab conquest of 639–642 AD, Egypt became part of the burgeoning Islamic Empire. Over the course of the seventh and eighth centuries, a series of measures were introduced by the new rulers. They established a *dīwān* in Egypt's new capital, Fustāt, a postal service, a system of *corvées* targeted towards equipping the navy and providing labour for major construction projects, and a new religious poll tax payable by all adult non-Muslim men. This period is characterised by increasing Arabisation (the use of Arabic) and Islamisation (the appointment of Muslim officials throughout the country, replacing local officials).¹ The wealth of the surviving textual sources from Egypt – in Arabic (the language of the new rulers), Greek (the administrative and legal language of the previous regime, as well as that of a considerable number of the population), and Coptic (the indigenous language) – is unrivalled and allows us to examine language use in the country after the conquest in a way that is not possible for other provinces in the empire.

Arabic was used from the outset, even if in a limited scope, as the bilingual Greek-Arabic *SB VI 9576* dated 25 April 643 demonstrates.² Greek continued to be used, albeit in a more reduced capacity to before the conquest (as de Jong's contribution to the current volume demonstrates). Alongside this decreasing use of Greek, the post-conquest period is especially notable for the role of Coptic, in particular during Marwanid Egypt. This period saw the first use of Coptic for administrative purposes, that is, not only for personal means (whether in a

¹ As introductions to these processes, see P.M. Sijpesteijn, "The Arab Conquest of Egypt and the Beginning of Muslim Rule," in *Egypt and the Byzantine World, 300–700 AD*, ed. R.S. Bagnall (Cambridge: Cambridge University Press, 2007), 437–457 and P.M. Sijpesteijn, "New Rule over Old Structures: Egypt after the Muslim Conquest," in *Regime Change in the Ancient Near East and Egypt, from Sargo of Agade to Saddam Hussein*, ed. H. Crawford (Oxford: Oxford University Press, 2007), 183–200.

² All papyrological sigla conform with the *Checklist of Editions* (papyri.info/docs/checklist). In addition, *P.Akoris* refers to the texts edited by J. Jarry in *Akoris: Report of the excavations at Akoris in Middle Egypt, 1981–1992* (Kyoto: Koyo Shobo, 1995).

domestic context, for personal communication, or for legal documents). The use of Coptic within the country's bureaucratic framework is not a natural progression of its development in other private domains, but instead an innovative practice that begins after the conquest.³ This situation was not, however, one of the Copticisation of the administration, in terms of either scale of language use or of personnel. Nevertheless, the Egyptian language was used in a way not pursued by previous regimes, as a means of ensuring the dissemination – and ideally the success – of new measures at a local level. The aim of this study is to examine how Coptic was developed and used for such purposes, and to propose reasons why this was the case. Ultimately, I argue that Coptic provides a rare opportunity to view how indigenous languages were used as vehicles for the implementation of the new rulers' policies. However, it is more difficult to determine if we can extrapolate from this particular case to speak of imperial language policies or if we only see responses at a local level.⁴

In order to address these objectives, it is necessary to first scrutinize the available sources. As such, what follows begins with an analysis of the relevant Coptic texts, with particular focus on tax demands (both their linguistic and palaeographic features). From this philological survey, how and when this new practice came about will be examined, as well as how the knowledge to produce such texts was disseminated. Finally, I explore why Coptic was used for these purposes and how the type of documents and when they appear are best understood in the context of broader empire-wide events.

A Trilingual Environment

As stated, Arabic was used in Egypt immediately after the conquest, alongside Greek, the language of the previous administration. The first datable Coptic document after the conquest is *SB Kopt. I 242*, a collective agreement between guilds of Edfu and its pagarch, Liberios, concerning the imposition of black pepper upon them. The document is dated Paope 27, indiction year 8, and the oath is sworn by the great governor (Greek σύμβουλος, the equivalent of *amīr* in the Arabic papyri) 'Abd Allāh (ΑΒΔΕΛΑC ΠΝΟΒ Ν̄ CΥΜΒΟΥΛΟC). It can thus be dated absolutely to 24 October 649. While a legal document, not an administrative text, *SB Kopt. I*

³ On the development of Coptic in the sixth century, which marked a particular period of expansion in its use, see J.-L. Fournet, *The Rise of Coptic: Egyptian versus Greek in Late Antiquity* (Princeton: Princeton University Press, 2020).

⁴ See further, J. Cromwell, "Language Policy and the Administrative Framework of Early Islamic Egypt," in *(Re)Constructing Ancient Egyptian Society: Challenging Assumptions, Exploring Approaches*, ed. K. Cooney, D. Candelora, and N. Ben-Marzouk (London: Routledge, in print).

242 is notable for several reasons: Coptic was chosen to write this agreement, between a senior official and principal guilds in the town, and it is the first mention of an Arab governor in a Coptic document. The main part of the document is written in an unligatured majuscule hand, a very ‘Coptic’ hand, with no resemblance to contemporary Greek documents of a similar kind.

By the end of the seventh century, Coptic started to be used in a new context, for the writing of tax demands (*entagia*), issued in the name of the pagarch to individual taxpayers (with one exception, as noted below).⁵ These Coptic texts belong to a larger body of *entagia*, which appear from as early as 687/8⁶ until the early Abbasid period—the precise dates of many *entagia* are lost and dating generally is compounded by the problem of dating Arab pagarchs, so it is not possible to produce a precise chronology of the texts. The Coptic texts are quite standardised and, while Coptic is used for the main body of the texts, they are framed by Greek formulae that are linguistically and visually demarcated from the Coptic components. As such, they could be referred to as bilingual Coptic-Greek texts. However, despite their mixed-language composition, I will refer to them only as Coptic *entagia*, in order not to confuse their language use with the bilingual Arabic-Greek *entagia*, in which the same text is written entirely in Arabic and then entirely in Greek.

As Alain Delattre and Naïm Vanthieghem have most recently discussed in their commentary to *P.Gascou* 28, there is a clear distinction in the use of the different languages.⁷ Only Arabic-Greek *entagia* were issued in the name of the governor to the collective inhabitants of each locality; Coptic was never used at this level, only from the pagarch to individuals.⁸ Delattre and Vanthieghem also note a general geographic trend in language use, with Coptic typically being from Middle and Upper Egypt and Greek from the Fayum. In terms of Coptic

⁵ In Coptic texts, *entagion* (ΕΝΤΑΓΙΟΝ) is used for tax receipts, notably in the Theban receipts of the 710s and early 720s, not for the demands themselves. However, as *entagia* is the term used in the scholarly discourse, I use it as such here.

⁶ *SB* XXVI 16797, issued by Flavius Mena in Heracleopolis, may be as early as 687/7, although the later 702/3 date cannot be discounted. Its date cannot be later, i.e., 717/8, as at this time only Arab pagarchs are expected. For Flavius Mena, see N. Gonis and F. Morelli, “A Requisition for the ‘Commander of the Faithful’: SPP VIII 1082 Revisited,” *Zeitschrift für Papyrologie und Epigraphik* 132 (2000): 193–195 (here p. 195).

⁷ See also, A. Delattre, N. Vanthieghem, and R. Pintaudi, “Un *entagion* bilingue du gouverneur ‘Abd al-‘Azīz ibn Marwān trouvé à Antinoë,” *Chronique d’Égypte* 88 (2013): 363–371 (here, p. 366).

⁸ The only known example of a bilingual Arabic-Coptic *entagion*, *P.Clackson* 45, is dated after the Abbasid conquest, to December 753, and so reflects a later development. See the discussion by P.M. Sijpesteijn and S.J. Clackson, “A Mid-Eighth-Century Trilingual Tax Demand-note related to the Monastery of Apa Apollo at Bawit,” in *Monastic Estates in Late Antique and Early Islamic Egypt: Ostraca, Papyri, and Essays in Memory of Sarah Clackson*, ed. A. Boud’hors, J. Clackson, C. Louis, and P. M. Sijpesteijn (Cincinnati: American Society of Papyrologists, 2009), 102–119. This bilingual *entagion* is later than the earliest attested Arabic *entagion* for an individual Christian taxpayer, *P.Cair.Arab.* III 169 (752). Harold Bell’s comment concerning a Greek requisitioning order, that “being addressed by a Copt to Copts” it “had no need to use Arabic”, oversimplifies the nature of language use in the first century of Islamic rule; H.I. Bell, “A Requisitioning Order for Taxes in Kind,” *Aegyptus* 32 (1951): 307–312 (here p. 311).

entagia, it is the case that there are no attestations from the Fayyum region. However, Greek *entagia* were also issued in the Nile Valley, at: Antinoopolis, by ‘Abd al-‘Azīz b. Marwān⁹ and later by Māzin b. Jabala¹⁰; Heracleopolis, under different pagarchs (Paulos son of NN,¹¹ Rashid b. Khalīd, Nājid b. Muslim¹²); Aphrodito, issued by Qurra b. Sharīk¹³; and Bala’izah.¹⁴ In addition, *P.Apoll.* 1 is a Greek writing exercise in which formulae common to *entagia* are practised. It should be stressed that there are no Coptic *entagia* from Heracleopolis and Aphrodito. Also of note is that there are no Greek *entagia* from Hermopolis; given that it was the seat of its own pagarchy, one would expect more Greek and Arabic examples. This lack may, however, be the result of the current state-of-affairs in the study of Hermopolis and its texts in the seventh and eighth centuries, and Greek *entagia* may yet await discovery.¹⁵

The language distribution of these texts is not therefore clear, and it is perhaps dangerous to draw strong conclusions in this respect. Even at Djeme (western Thebes), an Egyptian village with almost exclusively Coptic documentation—including two Coptic *entagia*, Greek was sometimes used to write tax receipts. However, the important point remains that with these tax demands Coptic was used for the first time at a local level, as part of the administrative apparatus, as a means for the rulers to communicate directly with the indigenous, non-Muslim population.

Coptic *Entagia*

The process whereby taxes were calculated by the central government has long been established.¹⁶ The governor wrote *entagia* to each pagarch stating the amount owed by each district in the pagarchy. This sum was divided among the eligible taxpayers, at which point individual *entagia* were issued. As already stated, Coptic was only used for demands issued to

⁹ *P.Gascou* 27b.

¹⁰ N. Gonis and G. Schenke, “Two *entagia* from Cambridge,” *Chronique d’Égypte* 88 (2013): 372–378 (here pp. 372–375).

¹¹ *SB* XX 14682 (= *Stud.Pal.* VIII 1182).

¹² Respectively, *CPR* XIX 26 (Rashid) and *CPR* XXII 8–10 and *SB* XVI 12857 (Nājid b. Muslim).

¹³ See the list in T.S. Richter, “Language Choice in the Qurra Dossier,” in *The Multilingual Experience in Egypt, from the Ptolemies to the Abbasids*, ed. A. Papaconstantinou (Farnham: Ashgate, 2010), 189–219 (here p. 201).

¹⁴ *P.Bal.* 130 (= *SB* XXVIII 17257), 181, 182. See N. Gonis, “Arabs, Monks, and Taxes: Notes on Documents from Deir el-Bala’izah,” *Zeitschrift für Papyrologie und Epigraphik* 148 (2004): 213–224.

¹⁵ Texts from Hermopolis are scattered over numerous collections, with those in Manchester (John Rylands Library), London (British Library), and Vienna (Österreichische Nationalbibliothek) being of particular note. Much of this material still needs to be edited and translated.

¹⁶ Key examples of such early studies are L. Casson, “Tax-Collection Problems in Early Arab Egypt,” *Transactions of the American Philological Association* 69 (1938): 274–291 (see especially p. 275) and H.I. Bell, “The Arabic Bilingual Entagion,” *Proceedings of the American Philological Society* 89 (1945): 307–312.

individual taxpayers, the exception being *P.Gascou* 28, which is issued to the inhabitants of Hermopolis collectively (this text is also distinct for being the only one not concerned with taxes, but with naval duty, and so may represent a slightly different practice). Apart from *SB Kopt.* IV 1781 and 1782, both of which were issued by Apakyre to taxpayers in Akoris, the Coptic *entagia* are issued by Arab pagarchs.¹⁷ The key details of all known Coptic *entagia* are collected in the appendix below.

As stated in the previous section, Coptic *entagia* are framed by Greek formulae written in a different script, rendering these sections linguistically and palaeographically distinct from the main Coptic text. Before moving onto broader questions concerning the development of Coptic *entagia* and the dissemination of the scribal practices required to produce them, this section provides a detailed overview of their key features.¹⁸

Coptic *entagia* were not standardised forms that simply needed to have specific details—the taxpayer’s name and amount of tax paid—filled in at a later date, as appears to be the practice in the early Abbasid Fayyum.¹⁹ While the inclusion of minor details is sporadic, such as further identification of the taxpayers by occupation,²⁰ even *entagia* issued from the same office show variation in formulae. For example, taking the texts issued by Atias son of Goedos, different formulae are employed for the notification of the tax quota:

¹⁷ The best-attested official among the Coptic tax demands, Atias son of Goedos seems to have been an Arab (in which case his name is to be rendered ‘Aṭiyya b. Ju‘ayd), an identification that seems to be supported by the title *amīr* in *CPR* VIII 72.2: Ἀτίας ἀμυρᾶ. For the Arabic rendering, see H.I. Bell, “Two Official Letters of the Arab Period,” *Journal of Egyptian Archaeology* 12 (1926): 265–281 (here p. 267) (based on Josef Karabacek’s identification of the name with ‘Aṭiyya b. Ju‘ayd), which has received general consensus in later studies, most recently P.M. Sijpesteijn, *Shaping a Muslim State: The World of a Mid-Eighth Century Egyptian Official* (Oxford: Oxford University Press, 2013), 119. For other *entagia* issued by Christian pagarchs, see n. 4 concerning Flavius Mena and Gonis and Morelli, “A Requisition for the ‘Commander of the Faithfull’,” 194.

¹⁸ Images of many of the *entagia* discussed are available either online or in print: *CPR* II 123, *CPR* IV 3–6 (online catalogue of the Österreichische Nationalbibliothek); *P.Gascou* 28 (in print); P.Mich.inv. 3383 (L. Berkes, “Griechisch und Koptisch in der Verwaltung des früh-arabischen Ägypten: Ein neues ἐντάγιον,” in E. Juhász (ed.) *Byzanz und das Abendland II. Studia Byzantino-Occidentalia* [Budapest: Eötvös-József-Collegium, 2014], 192; also online via APIS); *P.Mon.Apollo* 28–30 (in print); R. 11 Copt. 5 no. 8 (Gonis and Schenke, “Two *entagia*,” 376); *SB Kopt.* IV 1781–1782 (in the plates accompanying their original publication in *P.Akoris*).

¹⁹ *Stud.Pal.* VIII 1199 and 1200 (both dated 759 and from the office of the Arsinoite pagarch Yaḥyā b. Hilāl) contain a series of four and three *entagia* respectively, each group written on the same piece of papyrus that was not cut into individual texts, and which provide space for the later addition of the salient details. See N. Gonis, “Reconsidering Some Fiscal Documents from Early Islamic Egypt III,” *Zeitschrift für Papyrologie und Epigraphik* 169 (2009), 198.

²⁰ In *P.Ryl.Copt.* 118, Severos is identified as a goldsmith, while Zacharias in *CPR* IV 3 is a fruit buyer.

CPR IV 3.2: ἀσταθὸκ εἰς πικᾶνδ(ρισμός) νη ἰνδ(ικτίωνος)²¹ νογῆλοκ(οττινος)
μν̄ τριμῆσεν σναγ “One *holokottinos* and two *tremises* are due from you for your poll
tax (*andrismos*) of the 8th indiction year.”

CPR IV 4.2–5: ναἰ ν[ε] ν[τ?]ἀστοθὸκ [εμοοῦ νγταἰγ ⋯] ⋯ ετεναἰ νε [. . .]ναγ
ν̄ ἀριθμῖν μν̄ οὔπαυ τριμῆσιν “These are what are due from you [to pay ...] ...
namely two counted [*holokottinoi*] and half a *tremis*.”

CPR IV 6.2: ἀσταθὸκ νσναγ ντριμῆσιν εἰς πεκαἰ[α]γρ(αφον) νπκανω(ν) να
ἰνδ(ικτίωνος) “Two *tremises* are due from you for your poll tax (*diagraphon*) for the
assessment of the 1st indiction year.”

SB Kopt. IV 1783.3: ναἰ νε νυασταθ[οκ μμοοῦ νγταἰγ ⋯] “These are what are due
[from you to pay ...]”

SB Kopt. IV 1785.3–4: ναἰ νε [νταστα]ζοθηῦτν εμοοῦ ντετνεταἰγ ... “These are
what are due from you (pl.) to pay ...”

The main formulaic change is between the construction ἀσταθὸκ εἰς and ναἰ νε
νταστοθὸκ/νυασταθὸκ μμοοῦ,²² but the above examples show considerable levels of
variation in word order. Although none of these texts contain an absolute date (and no dates are
preserved in SB Kopt. IV 1783 and 1785), based on the broader context of the Atias dossier
they date to 696–703 or possibly 703–711.²³ Within this date range, CPR IV 3 and 4 were
written in the same year, but not by the same scribe—the formulae and palaeography of the two
texts (letter formation and ligaturing patterns) are too different to assign them to the same
individual. Similar variation is found throughout the other individual dossiers, of Rashid b.
Khalīd and Yazīd b. ‘Abd al-Raḥmān.²⁴ It appears that a number of scribes were involved, who

²¹ For the writing of the indiction date (as well as other features of these *entagia*) as Greek, see J. Cromwell, “Coptic Documents in the Archive of Flavius Atias,” *Zeitschrift für Papyrologie und Epigraphik* 184 (2013), 280–288 (here pp. 284–287). The issue of biscriptality (the use of two different scripts by the same individual for different purposes) is discussed further below.

²² It is possible that all the Atias texts employed νυασταθὸκ, as the alternative is reconstructed in lacuna in both CPR IV 4.2 and SB Kopt. IV 1785. However, the relative I perfect is standard in the rest of the Coptic texts.

²³ Cromwell, “Coptic Documents in the Archive of Flavius Atias,” 283–284 discusses the issues of the date of these *entagia*.

²⁴ Due to the fragmentary nature of many of the *entagia*, it is difficult to quantify the level of formulaic variation, and the lack of accessible images for many of them means that their palaeography cannot be compared. In terms of formulae, the difficulty faced by original editors in identifying some *entagia* also means that some of the traces

brought their own individual influences to the *entagia* that they wrote. Such variation was most likely possible because no set form had been determined for this new Coptic text type.²⁵

However, in spite of the lack of a set formula to which all *entagia* had to conform, several features are held in common across the entire group that serve to bind them together: the bismillah (σὸν θεῶ), the address (*NN* υἱὸς *NN* πρσβαῖ *NNN* πψηρε *NNN*); administrative practice (e.g., the recording of the amount of tax due in both Coptic and Greek²⁶); and the use of two scripts for writing the Coptic and Greek components of the texts. Therefore, while particulars in detail and points of style and formulae occur, they do so within a common framework.

The bismillah only occurs as σὸν θεῶ in Coptic *entagia*, and never ἐν ὀνόματι τοῦ θεοῦ, which occurs in many of the Greek *entagia*.²⁷ The distinction in use between the two does not appear to be a chronological one: the *entagia* issued by Qurra b. Sharīk to Aphrodito postdate the Atias texts but only use ἐν ὀνόματι τοῦ θεοῦ. The use of σὸν θεῶ may be a development from the late seventh century, which was adopted wholesale in the newly produced Coptic texts but took longer to become standard in Greek texts. It was clearly a part of the standard training of professional administrative scribes in the eighth century, as a number of practice pieces attest, notably *SB XVIII* 13247 (ca. 750) and *P.Rain.Unterricht* 93v (date uncertain, perhaps late seventh century).²⁸ There is a high level of consistency in the writing of σὸν θεῶ, with a large

may not be correctly read. For example, the initial formula of *P.Ryl.Copt.* 378, part of Yazīd’s dossier, is read as ΝΑΙ ΝΕ Τ|ΑΤΝ, ΖΝΗΝΜΟ . . . ΔΥ, from which no meaning can be derived. Re-examination of the original—in light of the vast increase in our knowledge of *entagia* since its publication in 1909—may instead identify among the traces constructions that are attested elsewhere.

²⁵ The Djeme tax receipts show an interesting evolution in form over the approximately two decades in which they were issued. Only a small number of scribes were responsible for the receipts, which can broadly be divided into two groups, one dated ca. 710–726, after which there is a clear break in terms of formulae and palaeography. Between 726 and 730, the receipts are remarkable for their homogeneity in form. This development is discussed in J. Cromwell, *Recording Village Life: A Coptic Scribe in Early Islamic Egypt* (Ann Arbor: University of Michigan Press, 2017), chapter 4.

²⁶ On this point, see Cromwell, “Coptic Texts in the Archive of Flavius Atias,” 286. I will not discuss it further here.

²⁷ The appearance of both in *entagia* was noted in R. Rémondon, “Ordre de paiement d’époque arabe pour l’impôt de capitation,” *Aegyptus* 32 (1952), 259.

²⁸ These examples stand in marked contrast to *P.Apoll.* 1, an exercise in writing *entagia* in the name of an *amīr* Οὐοειθ, possibly a rendering of Ḥuwayth or ‘Uwaydh, that only employs ἐν ὀνόματι τοῦ θεοῦ. In *SB III* 7240, Atias/‘Atiyya confirms a *sigillion* (letter of protection) issued from his predecessor: Οὐοειθ τοῦ ποτὲ διοικήσαντος τὴν ἄνω χώραν “Ḥuwayth/‘Uwaydh, formerly administrator of the Upper Land”. Concerning the official’s name, the original editor, Bell, noted that he may be an Arab official and chose to transcribe the name as “Ghuwaith (?)” (Bell, “Two Official Letters of the Arab Period,” 274). M. Legendre, “Neither Byzantine nor Islamic? The duke of the Thebaid and the formation of the Umayyad state,” *Historical Research* 89 (2016), 11 n. 50 suggests Ḥuwayth as a more satisfactory reading of the name, based on tenth century literary attestations. The alternative interpretation, ‘Uwaydh, is based on attestations from Nessana: *P.Ness.* 56.5 (Arabic script) and 57.3, 77.16, and 81.1–2 (Greek script), as brought to my attention by Jelle Bruning, who I thank for this suggestion. Regardless of how the name is resolved, the presence of Οὐοειθ in *P.Apoll.* 1 should date the text to 688–689, not the earlier proposed date, 658–659.

initial sigma ligatured to the next two letters and a superlinear theta, which points to a shared scribal practice.²⁹

Two aspects of the opening address are of note: the combination of Greek and Coptic, and the construction πρσθαι. In almost all of the Coptic *entagia*, Greek is used for the name of the official, after which there is a change to Coptic.³⁰ This language shift is witnessed in the use of υἱὸς rather than πϣηρε and the palaeography, which employs Greek letter forms that are markedly different to their Coptic counterparts. Following from σὺν θεῷ (and frequently ending with a Greek résumé of the amount of tax), the *entagia* are framed in Greek, although all the content is Coptic. It is possible that this use of Greek is purely a graphic element, with υἱὸς used as a symbol for ‘son of’ (it is written in a highly formulaic and abbreviated manner in which upsilon and iota are ligatured together and a superlinear dot suffices for omicron) that was not actually vocalized as Greek, but as πϣηρε (as later Coptic evidence suggests).³¹ However, how universal such an understanding was is difficult to determine, especially in a large town such as Hermopolis, where most of the Coptic *entagia* were drawn up, with a higher number of Greek speakers and writers than in, for example, Djeme.

The construction πρσθαι, an unetymological writing of πρ ερσθαι (the copula + circumstantial I present), is a distinctively Middle Egyptian construction, as has been demonstrated by Alain Delattre and Sebastian Richter.³² Its use in *P.Bal.* 130 Appendix A, from Djeme, is therefore exceptional. Aristophanes son of Johannes, the scribe of this *entagion*, is the only Theban scribe to whom this form can certainly be attributed. He also used it, albeit incorrectly when trying to adapt it for multiple individuals, in several other texts that he wrote that are connected with taxation. How do we account for his use of this grammatical construction, which is distinctly non-Theban?

²⁹ Online and published images of the *entagia* (see n. 18) can be compared with the exercises involving σὺν θεῷ. Images of the two exercises are also available online: *P.Rain.Unterricht* 93v on the catalogue of the Österreichische Nationalbibliothek and *SB XVIII 13247* on the Berliner Papyrusdatenbank (BerlPap) of the Ägyptisches Museum und Papyrussammlung, Staatliche Museen zu Berlin.

³⁰ Apart from ἀπακϣρη in *SB Kopt.* IV 1781 (whose name may be written as Greek, as a variant of Ἀπάκυρος, or Coptic), there is only one example in which the official’s name is written in Coptic: ‘Abd Allāh b. ‘Abd al-Rahmān in *P.Mon.Apollo* 28 (ἀβδελλα πϣην ἀβερμαν).

³¹ The occurrence of μῦἰὸς suggests that the scribe understands rather πϣηρε and has assimilated the function morpheme η to μ, as correct before π. I would like to thank Sebastian Richter (Berlin) for this information.

³² A. Delattre, “La formule épistolaire copte «c’est votre serviteur qui ose écrire à son Seigneur»,” *Archiv für Papyrusforschung* 51 (2005): 105–111; T.S. Richter, “The Pattern πρσθαι ‘the One Who Hears’ in Coptic Documentary Texts,” in *Labor Omnia Uicit Improbus: Miscellanea in Honorem Ariel Shisha-Halevy*, ed. N. Bosson, A. Boud’hors, and S. H. Aufrère (Leuven: Peeters, 2017).

Together with this nonlocal form, Aristophanes also introduced new palaeographic practices into western Thebes, from the mid-720s. In brief, this comprised the adoption of a more cursive script and the use of a separate script for writing Greek-language sections of documents, that is, not simply Greek loan words or phrases within the Coptic text, but distinct sections written entirely in Greek.³³ As well as a change in overall appearance, the two scripts also employ different letter forms (as noted above), among which *beta*, *lambda*, *mu*, *pi*, and *upsilon* serve as diagnostic letters, as their forms differ significantly. In brief, in Greek *beta* is written in its minuscule form, *lambda* has a long left limb that descends below the line of writing, *mu* also has a descending initial vertical stroke that typically ends in a tick, *pi* is almost an *omega* with a horizontal stroke, and *upsilon* is in its minuscule form.³⁴ Both scripts have more in common with texts produced elsewhere in Egypt than they do with the writing of their predecessors in Djeme and elsewhere in western Thebes.³⁵

As will be argued below, the only way to account for the simultaneous dispersal of region-specific grammatical constructions and the geographic spread of new palaeographic features is the existence of scribal networks and the transmission of scribal practices throughout Egypt. In this respect, it is important to note what is meant here by scribal networks. Scribes most immediately operated within their own community, forming their local network comprising individuals with whom they were personally acquainted. They were also part of additional networks that extended beyond communal boundaries. While some networks would have involved individuals known to them, other networks are based on other criteria—in terms of the documents and scribes in question here, these networks are based on administrative practices and literacy. Within this second category of networks, it is not necessary for all members to know each other, or even to recognise the existence of such a network or

³³ For this feature of Aristophanes' texts, see J. Cromwell, "Aristophanes Son of Johannes: An Eighth-Century Bilingual Scribe? A Study of Graphic Bilingualism," in *The Multilingual Experience in Egypt, from the Ptolemies to the Abbasids*, ed. A. Papaconstantinou (Farnham: Ashgate, 2010), 221–232, and Cromwell, *Recording Village Life*. *P.CLT* 3 contains a non-standard use of Greek by Aristophanes: the bottom of the letter includes a list of three men with descriptions of their main physical characteristics. This section is rendered visually distinct from the rest of the letter by its switch to Aristophanes' Greek script—the change is great enough that one does not have to be able to read the words to recognise that they are written differently. An image is available both in print (*P.CLT* pl. V) and via the Metropolitan Museum of Art's online catalogue (inv. 24.2.6).

³⁴ The table in Cromwell, "Aristophanes Son of Johannes: An Eighth-Century Bilingual Scribe?" 227 compares these letters.

³⁵ A particularly striking similarity is witnessed between the works of Aristophanes and the scribe Theodore from Aphrodito (for a list of his texts, see Richter, "Language Choice in the Qurra Dossier," 213–214), whose texts pre-date Aristophanes' by fifteen years. For a preliminary comparison of the two men, see Cromwell, *Recording Village Life*, chapter 6.

community.³⁶ Rather, our identification of networks allows us to examine where knowledge came from and how it arose, including under what circumstances the individuals involved acquired the skills and technical expertise required to produce the documents in question. It is not necessary to know the identity of the scribes who wrote these texts (and such information is not always available, as is the case with the *entagia* under analysis here). The documents themselves become the text community and are identifiable based on common ways of using language and in how they act in relation to knowledge.³⁷ As such, these scribal networks—or text communities—do not need to be tied to strict chronologic or geographic boundaries.³⁸ Rather, they bring together documents exhibiting common features and allow us to ask broader questions of knowledge exchange across physical communities.

A Question of Transmission

It is one thing to describe these phenomena—the development of new text types in Coptic, new scripts, biscriptality, and grammatical forms—but it is an entirely different matter to explain how they were disseminated throughout Egypt. In terms of tracing palaeographic changes, two methodological problems currently hinder analysis of the situation. The first of these is a question of access to the original manuscripts. In order to undertake any form of palaeographic examination, consultation of the papyri themselves is of paramount importance, but only a small number of the relevant texts have been published or are available online (see n. 18 for the availability of images of the *entagia* under discussion here).³⁹ In addition, other seventh and eighth century Coptic texts await full editions as well as study, in particular the texts from Hermopolis (see n. 15) and the Coptic component of the archive of Papas of Edfu.⁴⁰

³⁶ As stressed by M. Stenroos, “From Scribal Repertoire to Text Community: The Challenge of Variable Writing Systems,” in J. Cromwell and E. Grossman (eds.), *Scribal Repertoires in Egypt from the New Kingdom to the Early Islamic Period* (Oxford: Oxford University Press, 2018), 34.

³⁷ On text communities, see Stenroos, “From Scribal Repertoire to Text Community,” 34–37.

³⁸ For example, it is highly unlikely that the scribes Theodore and Aristophanes son of Johannes mentioned in n. 35 were acquainted with one another, or that Aristophanes had seen any document produced by the older scribe.

³⁹ For example, this issue of access is especially true of the Aphrodito and Djeme texts in the British Library, examples of which are mentioned throughout this study. These texts constitute datable eighth century corpora of known provenance that provide considerable amounts of comparative material, but examination of extratextual features (e.g., palaeography, non-textual marks) currently needs to be done in person or on the basis of purchased digital images.

⁴⁰ These papyri, which are held by the Institut français d’archéologie orientale (Ifao) in Cairo, are currently being studied and prepared for publication by a team led by Alain Delattre and Anne Boud’hors. Pending their publication, L.S.B. MacCoull, “The Coptic Papyri from Apollonos Ano,” in *Proceedings of the XVIII International Congress of Papyrology, Athens 25–31 May 1986*, ed. B. Mandilaras (2 vols., Athens: Greek Papyrological Society, 1988), 2:141–160 remains the main introduction to the Coptic texts. However, see now A. Boud’hors, “Situating the Figure of Papas, Pagarch of Edfu at the end of the Seventh Century: The Contribution of the Coptic Documents,” in *Living the End of Antiquity: Individual Histories from Byzantine to Islamic Egypt*, ed. S. R.

The second issue is the nature of palaeographic analysis itself. Not only is Coptic palaeography, especially of non-literary material, an understudied field, there has been no development of digital tools to examine handwriting.⁴¹ It is not therefore possible to tackle rigorously several questions connected to the dissemination of handwriting styles: how similar do the products of different scribes need to be in order to identify shared scribal practices, and conversely how can the works of an individual scribe be distinguished from the works of multiple scribes trained in the same style? As H.I. Bell noted, in his introduction to *P.Lond. IV* (pp. xli–xlii), distinguishing between the texts of different scribes working in the same place (here Aphrodito) is no easy task: “No doubt several clerks are represented in the collection; but the general type of hand is so similar from letter to letter, and the slight dissimilarity between certain of the documents so easily accounted for by differences of pen, of ink, and of the speed at which they were written, that it is exceedingly difficult to distinguish various hands, and it has been thought wiser not to make the attempt.” In discussing the Aphrodito Coptic texts, Bell notes the similarity with the later Djeme legal documents (p. xlvi).

In addition to these methodological problems, tracing the dissemination of scribal practices requires solid dates for the material. The Aphrodito *entagia*, all of which are written in Greek, were issued by Qurra b. Sharīk and date to 709–710.⁴² At Aphrodito itself, Coptic instead was used to record the responses of the local authorities to the demands of the central government. Within this corpus, the scribe Theodore stands out with a dossier of twenty-four documents (see n. 35). His texts date to the end of the governorship of ‘Abd Allāh b. ‘Abd al-Malik and the beginning of that of Qurra. More precisely, every text that preserves a date is from 708–709 and concerns official matters: guarantees concerning sailors for the naval duty and workmen for projects in Egypt and beyond; taxes, including requisitions of money for construction materials; and fugitives. Theodore was heavily involved in the writing of documents from a local level to the central administration (the δημόσιος λόγος), which he wrote in contemporary scripts, exhibiting the same practice of biscriptality seen in the *entagia*. The best example of this, in terms of the quantity of text in each script, is *P.Lond. IV* 1518, which concerns fugitives. This Coptic document contains a list of the names and numbers of the

Huebner *et al.* (Berlin: De Gruyter, 2020) for an indication of what the Coptic texts have to offer. The Greek texts from the archive were published already in 1953, in *P.Apoll.*

⁴¹ Current endeavours, such as the *Ancient Lives Project*, based on the Oxyrhynchus corpus, focus on recognition of ancient text as an aid for decipherment, rather than on study of the script itself. In this respect, more work has been undertaken on the Hebrew Genizah texts, see L. Wolf *et al.*, “Automatic Paleographic Exploration of Genizah Manuscripts,” in *Kodikologie und Paläographie im Digitalen Zeitalter 2, Bd. 3*, ed. F. Fischer, C. Fritze, and G. Vogeler (Norderstedt: Books on Demand, 2011), 157–179.

⁴² *P.Lond. IV* 1407, 1409; *SB I* 5638, 5644–5654. The outlier is the Arabic-Greek *entagion*, *SB XVIII* 13218, which dates to November 713.

fugitives recovered, organised in family groups and totaling twenty-two individuals (men, women, and children). Rather than being written in Coptic, the language of the main body of the text, Theodore switches language and script, writing in the quadrilinear Greek script described above.

Another fixed chronological point is *P.Bal.* 130 Appendix A, an *entagion* written in January 724 to the tax payer Daniel son of Pachom from Djeme, which is dated by means of the *hegira*. While the document is not signed by the scribe who wrote it, as is the case with all *entagia*, it can confidently be attributed to Aristophanes son of Johannes, the best-attested scribe from Djeme.⁴³ This year falls within an approximately fifteen-year period in which large numbers of tax receipts were being written in the village, although this is the only such tax demand. Aristophanes himself wrote receipts between 727 and 730, and the production of the receipts across the whole period was regulated by a small number of scribes (in addition to Aristophanes, Psate son of Pisrael and Johannes son of Lazarus wrote the largest number of texts).⁴⁴ Aristophanes, as has already been discussed, introduced new linguistic and palaeographic features to the Theban region, ushering in new scribal practices, the introduction of which seem to be closely connected with the administration of taxes (based on similarities with contemporary administrative documents).⁴⁵

Beyond these two corpora, dating becomes more problematic, although date-ranges can be assigned to many texts. Where dates can be assigned, they are based on what is known about the issuing pagarch. Of these officials, most is known about Atias son of Goedos and his Coptic *entagia* date to the 690s and 710s, perhaps as early as 688 in the case of *CPR IV 6* (although a 703 date is more likely).⁴⁶ The career of the official Rashid b. Khalīd is documented over several papyri, through which it is known that he served as pagarch of both Heracleopolis and Hermopolis. His attested period in office in Heracleopolis covers the years 718–723, after which time he may have been promoted to the larger city, Hermopolis, where he is attested until 731. However, as Gesa Schenke has pointed out, it cannot be excluded that his movement was in the other direction, in which case his Hermopolite texts are earlier, between 709–716.⁴⁷ For

⁴³ For whom, see Cromwell, *Recording Village Life*.

⁴⁴ A. Delattre and J.-L. Fournet, “Le dossier des reçus de taxe thébains et la fiscalité en Égypte au début du VIII^e siècle,” in *Coptica Argentorantensia: Conférences et documents de la 3e université d’été en papyrologie copte (Strasbourg, 18–25 juillet 2010)*, ed. A. Boud’hors, A. Delattre, C. Louis, and T.S. Richter (Paris: De Boccard, 2014), 209–239 collects the data for all known Theban tax receipts published by this date. Cromwell, *Recording Village Life*, chapter 4 discusses the development of tax recording at Djeme.

⁴⁵ For more on these new practices, see Cromwell, *Recording Village Life*, chapters 4 and 6.

⁴⁶ See most recently the discussion to *P.Gascou* 28.

⁴⁷ G. Schenke, “Rashid ibn Chaled and the Return of Overpayments,” *Chronique d’Égypte* 89 (2014): 202–209 (here p. 204). Nikolaos Gonis is currently preparing a study on Rashid.

this reason, both date ranges are provided in the appendix below. What is at least certain is that his *entagia* date broadly to the 710s or 720s.

Unfortunately, the documents of the other officials who served as pagarch of Hermopolis and issued *entagia*, ‘Abd Allāh b. ‘Abd al-Raḥmān,⁴⁸ Shabīb b. Sahm, Yazīd b. ‘Abd al-Raḥmān, and Yazīd b. Sa‘īd, do not contain absolute dates—it is impossible to place them in relative chronology, let alone to assign dates to them. However, even without this information, it is possible to observe broad geographic trends. The earliest documents that exhibit the new scribal practices occur first in the Hermopolite region, from the 690s/700s. The relevant Coptic material from Aphrodito (a small town at best) appears a few years later, while Theban texts containing the new practices occur first in 724 with Aristophanes. While this movement is from north to south, this is not to say that the transmission of this style was geographically based—the progression also reflects the size and administrative importance of the sites in question. Without securely dated contemporary material from Edfu or Aswan, or from the Fayyum before the Abbasid period, the precise nature of the progress of new scribal networks cannot be conclusively determined.

That western Thebes should be the final outpost in this network is not a surprise, in terms of its size and location. By the same logic, the importance and size of Hermopolis (and neighbouring Antinoopolis) provides the environment within which bilingual scribes could produce Coptic counterparts of Greek administrative texts. Suggestions can be made concerning the methods by which these new styles spread throughout the network just outlined. The consistencies exhibited from Hermopolis to Djeme make it unlikely that scribes passively copied the style of documents issued by the administration in the late seventh and eighth centuries. Instead, the homogeneity must be by design and intentionally disseminated, in order to bring uniformity to the bureaucratic system. Two possibilities seem likely: scribes travelled as part of the retinue of Arab officials and trained local scribes, or local scribes were sent to a regional centre to receive training therein. The first option is perhaps the most pragmatic and efficient dissemination method.

The Late Seventh and Early Eighth Century Context

After the conquest, Egypt’s new rulers exercised direct supervision over the country’s administration. Petra Sijpesteijn has previously highlighted the fact that the volume of state

⁴⁸ As he issued an *entagion* to the monastery of Apa Apollo at Bawit, he must postdate 705 (the year from which monks were no longer exempt from paying the poll tax), but nothing more precise can be stated.

paperwork increased after the conquest, both in terms of the number of Greek documents and in the use of Arabic.⁴⁹ The *entagia*, in Arabic, Greek, and Coptic, constitute just one small part of this bureaucratic output—indeed, they constitute only a small part of the body of paperwork concerning taxation and other impositions. Some issues therefore remain to be tackled: the use of Coptic for other documentation types; the rise of paperwork as part of empire-wide reforms; and why Coptic in particular was employed for a few decades in the late seventh and early eighth century.

Concerning taxation, Coptic was used to write a range of document types in addition to the *entagia*: registers, receipts, letters, and legal documents, which record different stages of the administrative process,⁵⁰ deal with issues arising from tax payment or non-payment, and include material from secular and monastic communities.⁵¹ Of these text types, some are numerous while only a single example of other types are known. By far the most numerous category is tax receipts. Over 500 receipts from Djeme alone have been published, with more awaiting publication (the majority are in Coptic, but a small number were written entirely in Greek).⁵² The date of this group spans two decades, the 710s and 720s, and no receipt can be certainly dated after 730. In contrast to Thebes, Coptic receipts from other sites are fewer in number and typically have unsecure provenance and dates.⁵³ In addition to the *entagia* and the

⁴⁹ P.M. Sijpesteijn, “The Archival Mind in Early Islamic Egypt: Two Arabic Papyri,” in *From al-Andalus to Khurasan: Documents from the Medieval Muslim World*, ed. P.M. Sijpesteijn and L. Sundelin (Leiden: Brill, 2007), 163–187; P.M. Sijpesteijn, “Landholding Patterns in Early Islamic Egypt,” *Journal of Agrarian Change* 9 (2009): 120–133 (here p. 122).

⁵⁰ Here, I will focus only on documents that provide evidence for the administration of the poll tax, rather than on incidental detail regarding taxation. It should be noted, though, that private documents (e.g., letters and legal texts) provide valuable evidence for how people dealt with their payments and the measures they were forced to take. In *P.KRU* 57, Mena son of Psiaia from the Coptite nome acknowledges receipt from Joseph son of Petros in western Thebes of one and one-third *holokottinoi* (in exchange for some land), which he states explicitly that he will use for his taxes: “ΝΑΙ ΔΙΝΟΧΟΥ ΕΝΔΤΙΜΟCΙΟΝ (δημόCΙΟΝ)” (lines 6–7).

⁵¹ I will not here focus on taxation of monks. See, for example, the “It is the Father who writes” texts from the monastery of Apa Apollo at Bawit written to the brethren of the poll tax (always here *andrismos*) for how that community organized tax collection: *P.Bawit Clackson* 1, 3–5, 7–9, 11, 14, 25 (number 6 is now *P.Louvre Bawit* 9), *P.Köln ägypt.* II 18, 20. The texts were written as a result of non-standard circumstances, whether the payment of taxes in kind, waiving tax liability (including paying further taxes from what was initially levied), or delaying the notification of tax assessment. Except in such situations, it can be assumed that the brethren distributed taxes among the members of the monastery in the same way as villages distributed taxes among its inhabitants.

⁵² The most recent editions include *P.Stras. Copt.* 27–66; seven receipts in A. Delattre and N. Vanthieghem, “Sept reçus de taxe thébains du VIII^e siècle,” *Journal of Coptic Studies* 16 (2014): 89–102; eight receipts in Cromwell, *Recording Village Life*, Appendix II; five receipts in J. Cromwell, “Five Tax Receipts from Djeme in the Collection of Columbia University,” *Bulletin of the American Society of Papyrologists* 54 (2017): 143–155. Nikolaos Gonis is currently preparing for publication a group of receipts from collections across Europe, and I am editing the receipts in the Kelsey Museum, University of Michigan, which were discussed in T.G. Wilfong, “New Texts in Familiar Hands: Unpublished Michigan Coptic Ostraca by Known Scribes,” in *Coptic Studies on the Threshold of a New Millennium*, ed. M. Immerzeel and J. Van der Vliet (Leuven: Peeters, 2004), 545–552.

⁵³ For example, the group of receipts published in J. Cromwell, “New Texts from Early Islamic Egypt: A Bilingual Taxation Archive,” *Zeitschrift für Papyrologie und Epigraphik* 201 (2017): 232–252, which may be Hermopolite in origin.

receipts, a small piece of papyrus from the village bears an instalment schedule for payment of the poll tax. This document belongs to the same individual for whom the *entagion P.Bal.* 130 Appendix A was written: Daniel son of Pachom. It records his payment plan, in the first payment period of the year, between the end of January and mid-April of a seventh indiction year, that is, the same year for which the tax demand was issued. Both documents were acquired at the same time by the British Museum, together with other financial papers concerning Daniel, showing that he kept quite meticulous records of his own affairs.⁵⁴

Tax registers in Coptic are uncommon. Among the body of such documents from Aphrodito, there are a number of bilingual registers in which the names of the tax payers are written in Greek and the subscriptions of the officials in Coptic (*P.Lond.* IV 1552–1563, although only the Greek survives of 1557 and 1558 and their identification as bilingual registers by their editor is questionable). *P.Lond.* IV 1552 preserves the names of forty taxpayers together with the amount of tax for which they are liable. The following subscriptions stress that no individual taxpayer is to be burdened beyond what they can pay, i.e., the wealthiest inhabitants pay a larger share: “we have not burdened anybody beyond his means, nor have we relieved any wealthy person.”⁵⁵

From Aphrodito, guarantee documents were produced concerning tax fugitives: *P.Lond.* IV 1518–1528, although the fragmentary nature of some of the texts means the status of the individuals involved is not always clear. *P.Lond.* IV 1518 concerns six families who had fled north from Aphrodito (Psoi/Ptolemais) where they were found and returned by the Arab official ‘Abd Allāh b. Shurayh, referred to as a ‘Saracen’ (σαρακε(νος)/Σαρακηνός). As two of the families comprise only women and children, the poll tax itself may not be the cause of their flight, unless the sons of each were old enough to be liable for it.⁵⁶ The village officials

⁵⁴ See further J. Cromwell, “Managing a Year’s Taxes: Tax Demands and Tax Payments in 724 CE,” *Archiv für Papyrusforschung* 60/1 (2014): 229–239.

⁵⁵ ΜΠΕΝΟΥΩΘ ΛΑΔΥ ΕΔΝ ΡΩΜΕ ΠΑΡΑ ΤΕΒΘΟΜ ΟΥΤΕ ΝΝΕΝΚ[ΟΥΦΙΖΕ] ΝΟΥΡΩΜΕ ΕΦΕΓΠΩΡΕ (*P.Lond.* IV 1552.24–25); cf. with varying phraseology *P.Lond.* IV 1553.5–6,15,23–24,29,ν18–19,ν35; 1554.30–31; 1555.39–40; 1559.ν13–14; 1560.24–25; 1561.4–5,14–15. The pepper monopoly agreement, from Edfu (discussed at the beginning of this chapter), contains a similar clause: ΕΝΕΝΝΟΥΧΕ ΔΔΝ ΛΑΥ ΝΘΗΚΕ ΚΑΤΑ ΛΑΔΥ ΝΜΟΤ ΝΤΝΨ-ΤΕΥΤΙΜΗ ΠΡΟΣ ΠΕΤΕΡΕΠΟΥΔ ΠΟΥΔ ΜΜΟΝ ΝΑΤΑΘΟΨ ΠΡΟΣ ΤΕΥΠΟΡΙΑ ΜΠΟΥΔ ΠΟΥΔ “we shall not impose upon any poor person, in any circumstance, and we shall pay their price according to what each one of us will receive, according to the ability of each person” (*SB Kopt.* I 242.17–20).

⁵⁶ *P.Lond.Copt.* I 1079 A and B are parallel acknowledgements in which the village headmen swear that they have assessed every liable man in their village, from the age of 14. The document is certainly post-conquest, as the headman swears by ‘Amr (b. al-‘Ās), but it is not explicitly stated that the assessment is for the poll tax and it could be for other impositions, e.g., forced labour. On this, see A. Papaconstantinou, “Administering the Early Islamic Empire: Insights from the Papyri,” in *Money, Power and Politics in Early Islamic Syria. A review of current debates*, ed. J. Haldon (Farnham: Ashgate, 2010), 57–74, here pp. 61–62.

guarantee that they will ensure that the fugitives remain in Aphrodito and that they will deliver them to the authorities when requested. Should they fail to provide the fugitives, they will be subject to a fine, but no punishments—beyond detention—are recorded for the fugitives.

An agreement between seventeen men in Djeme, *P.CLT* 6, principally concerns a different imposition, the *cursus* (or naval duty), although it also makes provision for “any duty at all” issued by the central administration.⁵⁷ The signatories agree that any imposition should not fall upon any one person, rather they will bear any burden together. Should any of them contravene this agreement, he will be subject to excommunication (the standard religious punishment included in Coptic legal documents), although no financial penalty is stated.

Outside the realm of administrative documents (registers, receipts, legal agreements), letters provide glimpses into other aspects of the taxation process. In some cases, they can be included in the category of Coptic texts used for official (rather than private) purposes. The Arab official Ibrāhīm b. ‘Abd al-Raḥmān⁵⁸ writes to Theodore from Titkooh, informing him of the appointment of an official, Serene, to oversee tax collection. While arrears, or other payment issues, are not mentioned, difficulties connected with the process are clear in the strong terms with which Ibrāhīm ends the letter: “If you seek to break anything in it, I will send one who will extract it from your bones.”⁵⁹ Here, the use of Coptic is from the top (an Arab official) down. In *P.Ryl.Copt.* 321, Prashe, presumably a village headman, writes in Coptic to an unnamed *amīr* (perhaps the pagarch) also about problems concerning tax payment. The details are not always clear, although Prashe’s distress is apparent—in an earlier incident, he and other men were arrested and placed in irons because of (unspecified) problems. Prashe also seems to refer to fugitives who he will arrest, if they are caught, and send south to the *amīr*. While such letters are few in number, it is clear that Coptic was used by local Arab officials to manage various situations.

⁵⁷ The text’s original editor, Arthur Schiller, understood this document as an agreement between the entire village, but it is more likely that it is between the named signatories only, as first suggested by W.H. Worrell and H.C. Youtie, “Review of *Ten Coptic Legal Texts* by A. Arthur Schiller,” *Journal of the American Oriental Society* 52/4 (1932): 377–380 (here p. 379).

⁵⁸ Presumably a pagarch, based on the content of the letter, but he is not known from elsewhere. He is not included in the list of Arab names in Coptic documents collected in M. Legendre, “Perméabilité linguistique et anthroponymique entre copte et arabe: L’exemple de comptes en caractères coptes du Fayoum fatimide,” in *Coptica Argentoratensia. Textes et documents Troisième université d’été de papyrologie copte (Strasbourg, 18–25 juillet 2010)*, ed. A. Boud’hors, A. Delattre, C. Louis, and T.S. Richter (Paris: de Boccard, 2014), 326–440, as the address of this letter, in which his name occurs, was not read by the original editor. For the address, see A. Delattre, “Le monastère de Baouît et l’administration arabe,” in *Documents and the History of the Early Islamic World*, ed. A.T. Schubert and P.M. Sijpesteijn (Leiden: Brill, 2015), 43–49, here p. 47. The correction is also noted in *P.Louvre Bawit* p. 166.

⁵⁹ *P.Mich.Copt.* 15.5–7: εκϰϰινη νσα ογοβπϰ ελααϰ ριωωϰ ψαιτνοοϰ πετεψαϰεντϰ εβολ ρν νεκκεεϰ.

Coptic was, therefore, used for administrating taxation from the level of the pagarch to individual villagers. As already stated, this practice should be understood within the context of the increase in paperwork witnessed in the century after the conquest. But how far did this phenomenon of using autochthonous languages extend beyond Egypt? This question is not an easy one to tackle, as no other province of the early Muslim empire has produced a comparable volume of written evidence. ‘Abd al-Malik is the caliph accredited with introducing major reforms, including the professionalization of the army, administrative changes, monetary reform, and increased systematisation in the taxing of subject populations.⁶⁰ While the third quarter of the seventh century was already witness to infrastructural changes in Egypt,⁶¹ it may not be a mere coincidence that all of the Coptic texts mentioned above that concern taxation postdate ‘Abd al-Malik’s rise to power.

During the first decades of the eighth century, the new Muslim state incurred considerable expenses. As Petra Sijpesteijn has described it, Egypt was “a well-stocked way station”, providing resources for further Arab conquests.⁶² West of Egypt, these conquests included western North Africa (711–716) and the Iberian peninsula (705–715), while in the east these same years saw the conquest of Sind and central Asia.⁶³ An Arabic letter dating more-or-less to this period attests to the direct cost to Egypt of the army, namely, the payment of the military stipend (‘*aṭā*’).⁶⁴ Major building works took place at the Dome on the Rock under ‘Abd al-Malik,⁶⁵ and the Great Mosque of Damascus under al-Walīd I (to name but two major projects). The latter is reported to have cost between 600,000 and 1,000,000 dinars, including a daily expenditure of 6,000 dinars to feed the workers.⁶⁶ Al-Walīd I was also responsible for further public works, including land reclamation and well-digging.⁶⁷

⁶⁰ For an overview of these changes, see C. Robinson, *‘Abd al-Malik* (Oxford: Oneworld, 2005), 66–80.

⁶¹ F. Donner, “The Formation of the Islamic State,” *Journal of the American Oriental Society* 106/2 (1986): 283–296 and R.G. Hoyland, “New Documentary Texts and the Early Islamic State,” *Bulletin of SOAS* 69 (2006): 395–416 both discuss the framework established before ‘Abd al-Malik. For Egypt under Mu‘āwiya, see especially C. Foss, “Egypt under Mu‘āwiya. Part I: Flavius Papas and Upper Egypt,” *Bulletin of SOAS* 72/1 (2009): 1–24 and C. Foss, “Egypt under Mu‘āwiya. Part II: Fustāṭ and Alexandria,” *Bulletin of SOAS* 72/2 (2009): 259–278. Earlier still, Sijpesteijn, “The Arab Conquest of Egypt and the Beginning of Muslim Rule,” 447 discusses the infrastructural projects of ‘Amr in the years following the conquest.

⁶² Sijpesteijn, “New Rule over Old Structures,” 185.

⁶³ For the Marwanid armies and the payment of the military at this time, see the relevant sections in H. Kennedy, *The Armies of the Caliphs: Military and Society in the Early Islamic State* (London: Routledge, 2001).

⁶⁴ P.M. Sijpesteijn, “Army Economics: An Early Papyrus Letter Related to ‘*Aṭā*’ Payments,” in *Histories of the Middle East: Studies in Middle Eastern Society, Economy and Law in Honor of A.L. Udovitch*, ed. R.E. Margariti, A. Sabra and P.M. Sijpesteijn (Leiden: Brill, 2011), 245–267.

⁶⁵ Robinson, *‘Abd al-Malik*, 2–9.

⁶⁶ F.B. Flood, *The Great Mosque of Damascus: Studies on the Makings of an Umayyad Visual Culture* (Leiden: Brill, 2001), 2–3.

⁶⁷ K.Y. Blankinship, *The End of the Jihād State: The Reign of Hishām Ibn ‘Abd Al-Malik and the Collapse of the Umayyads* (Albany: State University of New York Press, 1994), 82, drawing largely upon al-Ṭabarī, *Ta’rikh al-*

Such large expenses required strong centralisation and control over the levying and collection of expenses. On one hand, the increased administrative output in Egypt would attest to this, at least at face value. Yet, the letters from the governor Qurra b. Sharīk to Basileios, the pagarch of Aphrodito, attest to the problems of tax collection in the Nile Valley and the constant state of arrears of such payments.⁶⁸ The Coptic letters cited above are further evidence of this situation. The tax receipts from Djeme also show that taxes were rarely collected for the year in which they were requested, especially from 727 to 730. During these years, receipts are issued either for the taxes of the previous year or for two years previously, whereas earlier receipts were issued both in the same year and for the taxes of the previous year.⁶⁹ One important question then is what volume of the taxes actually left Egypt.

Furthermore, following ‘Umar II’s fiscal rescript, the central Islamic treasury took a blow. Known and praised for his piety,⁷⁰ ‘Umar II (r. 717–720) decreed that converts to Islam (*mawālī*) were no longer to be subject to the poll-tax: “whosoever accepts al-Islam, whether Christian or Jew or Magian, of those who are now subject to the *ḡizya* and who joins himself to the body of the Muslims ... shall enjoy all the privileges of the Muslims”.⁷¹ If ‘Umar II’s policy towards recent converts was observed (and observed equally throughout the provinces), and depending on the subsequent rate of conversion, the result would have been a significant reduction in revenue from taxation (the taxes payable by Muslims being considerably less than those payable by non-Muslims). One response to this loss of capital may have been to make changes to the administration and collection of taxes down the Nile Valley. Such a response could account for why the majority of our relevant Coptic documentation, in particular *entagia* and receipts, postdates ‘Umar II’s reign.

Can the increased use of Coptic be viewed as a direct result of these state level activities and policies, from military campaigns, to building and public works, to a decrease in taxation income? The local response in Egypt to these different situations may well have been increased use of the Egyptian language in order to maximise bureaucratic control over the towns and

rusul wa'l-mulūk, ed. M.J. de Goeje *et al.* (5 vols. + supplement, Leiden: E.J. Brill, 1879–1901), 2:1195–1196 (wells and fountains), 1271 (mosque building), and 1272–1273 (in praise of his building activities).

⁶⁸ As Papaconstantinou, “Administering the Early Islamic Empire,” 71 notes, the Aphrodito archive remains understudied but holds great potential for understanding the provincial and local administration under al-Walīd I.

⁶⁹ During these years, the principal taxation scribe was Aristophanes son of Johannes (discussed above), but Cyriacus son of Petros also issued receipts. However, Cyriacus’ receipts are always for two years previously—his task was to collect especially late taxes; see Cromwell, *Recording Village Life*, chapter 4.

⁷⁰ H. Kennedy, “Egypt as a Province in the Islamic Caliphate, 641–868,” in *The Cambridge History of Egypt*, vol. 1: 640–1517, ed. C.F. Petry, 62–85 (Cambridge: Cambridge University Press, 1998), here p. 73, provides a concise overview of his pious measures and policies of increasing Islamization.

⁷¹ Translation from H.A.R. Gibb, “The fiscal rescript of ‘Umar II,” *Arabica* 2 (1955): 1–16 (here p. 3). ‘Umar II’s policy is also recorded in al-Ṭabarī, *Ta’rīkh*, 2:1367.

villages down the length of the Nile. If there had been no need to increase efficiency and extend the presence of central authority to smaller, predominantly monolingual Egyptian communities throughout the Nile Valley, why use Coptic at all and not simply continue in Greek and Arabic? It is difficult to view the chronological framework of the development and use of Coptic in the administrative sphere on the one hand and the increased state expenses and need for control on the other as purely coincidental. This is not to say that all provinces of the Muslim state would use local languages in this manner,⁷² or that there should even be a uniform system of taxation at this time.⁷³ However, the evidence does point to the existence of this use of indigenous languages within the administrative framework of Egypt.

This is not to state that Egypt is representative of the situation throughout the empire, and it may instead be that each governor reacted to specific conditions within his own province. Nevertheless, the rich textual sources from Egypt provide the best chance to examine potential language policies, which here manifested in innovations in document types and forms. The resulting integration of Coptic into the taxation system of Egypt was a developing and evolving process, from the end of the seventh century. The date of the existing material points to the reign of 'Abd al-Malik as the impetus for its increased use at a local level, that is, from the level of the pagarchy to that of the village. This use of Coptic in Egypt's administration must be viewed within the broader context of increasing imperial centralisation and the need for revenue, as dictated by events happening beyond Egypt's borders.

⁷² The Greek Nessana *entagia* (*P.Ness.* 60–67) pre-date the Coptic *entagia* (the latest possible date is 689) and reflect older practices; on language use in this province, see R. Stroumsa, "Greek and Arabic in Nessane," in *Documents and the History of the Early Islamic World*, ed. P. M. Sijpesteijn and A. T. Schubert (Leiden: Brill, 2014). The written sources are lacking for how the poll tax was managed in Palestine after the reforms of 'Abd al-Malik.

⁷³ The situation in al-Jazira suggests a lack of systematization in how taxes/tribute was exacted in northern Mesopotamia in the pre-Marwanid period, as discussed by C. Robinson, *Empire and Elites after the Muslim Conquest: The Transformation of Northern Mesopotamia* (Cambridge: Cambridge University Press, 2000), 44–49. It was not until the Abbasid period that more rapacious and efficient taxation practices were introduced.

Appendix: Details of Coptic/Coptic-Greek *Entagia*

<i>Text</i>	<i>Issuing official</i>	<i>Taxpayer</i>	<i>Requisition</i>	<i>Year</i>	<i>Provenance</i>
<i>P.Mon.Apollo 28</i>	ʿAbd Allāh b. ʿAbd al-Raḥmān (αβδελλα πωεν αβδερμαν)	Pamoun s. Paulos		—	Bawit
<i>SB Kopt. IV 1781</i>	Apakyre (Ἀπάκυρος / απα κυρη)	Elias s. Leontios		—	Akoris
<i>SB Kopt. IV 1782</i>	Apakyre	Elias s. Leontios		—	Akoris
<i>CPR IV 3</i>	Atias s. Goedos / ʿAṭiyya b. Juʿayd (Ἀτίας υἱὸς Γοεδος)	Zacharias s. Johannes	Poll tax (<i>andrismos</i>)	696/711	Hermopolis
<i>CPR IV 4</i>	Atias s. Goedos	<i>NN</i>		696/711	Hermopolis
<i>CPR IV 6</i>	Atias s. Goedos	Sabile s. Shenoute	Poll tax (<i>diagraphon</i>)	688/703	
<i>SB Kopt. IV 1783</i>	Atias s. Goedos	<i>NN</i>		690s–710s	Akoris
<i>SB Kopt. IV 1785</i>	Atias s. Goedos	<i>NN</i>		690s–710s	
<i>P.Gascou 28</i>	[Atias] s. Goedos	Inhabitants of Hermopolis	Two sailors and <i>dapane</i> for two months	695	Hermopolis
R. 11 Copt. 5 no. 8 ¹	ʿImrān ² b. Ab[...]	Gennadios(?) s. <i>NN</i>	—	729/730	Unprovenanced ³

¹ Gonis and Schenke, “Two *entagia*,” 376–378.

² It is possible that the name is to be read Ἐμρᾶν, rather than εμραν in the *ed. princ.* (i.e., with two ρ, as well as rendering the opening address as Greek, not Coptic).

³ The editors note that the provenance is probably Upper Egypt (another item in the same frame bears a Christian invocation of the type common in Upper Egypt), although they suggest Antinoopolis as a possibility, based on the provenance of the other *entagia* that they publish in the same collection in the Wren Library, Trinity College Cambridge; see Gonis and Schenke, “Two *entagia*,” 372. The editors note that a small fragment attached to the foot of the *entagion* “does not seem to be part of the same document.” This

	(Ἐμρραν υἱὸς Ἀβ[...])				
<i>BKU</i> III 339	Rashid b. Khalīd (Ῥαζιδ υἱὸς Χαλεδ)	Pamin s. Tsipous		724–731 ⁴	Hermopolis
<i>BKU</i> III 417	Rashid b. Khalīd	Stephanos s. Phoibammon		724–731	Hermopolite?
<i>CPR</i> IV 5	Rashid b. Khalīd	<i>NN</i> s. Phoibammon		724–731	Hermopolite?
<i>CPR</i> II 123	Rashid b. Khalīd	<i>NN</i>	—	724–731	Hermopolite
<i>SB Kopt.</i> IV 1784	Shabīb b. Sahn (Σεπιπ υἱὸς Σααμ)	<i>NN</i> s. Theodore		—	Hermopolis
<i>P.Bal.</i> 130 App. A	Sahl b. ‘Abd Allāh (Σαὰλ υἱὸς Ἀβδέλλα)	Daniel s. Pachom		724	Djeme
<i>P.Bal.</i> 130 App. B	Sahl b. ‘Abd Allāh	<i>NN</i>		724	Djeme
<i>P.Mich. inv.</i> 3383 ⁵	S[...] (Σζ[...])	<i>NN</i>		—	Hermopolis?
<i>BKU</i> III 418	Yazīd b. ‘Abd al-Raḥmān (Ἰεζιδ υἱὸς Ἀβδεραμαν)	George s. Stephanos		—	
<i>P.Ryl.Copt.</i> 117	Yazīd b. ‘Abd al- Raḥmān	Severos s. Bane		—	Hermopolis

is indeed the case as the small piece bears the beginning of two lines from the beginning of a legal document: *ἐπι τῷ [...]* | *ἀνοκ ἀρ[...]*. It is quite possible that this piece belongs instead to the invocation formula mounted in the same frame, as these two lines, which introduce the local official and then the first part of the document, would immediately follow the invocation.

⁴ See the above discussion concerning Rashid’s dates, and the possibility that his Hermopolite *entagia* instead date earlier, to 709–716.

⁵ Berkes, “Griechisch und Koptisch in der Verwaltung des früh-arabischen Ägypten.”

<i>P.Ryl.Copt.</i> 378	Yazīd b. ‘Abd al- Raḥmān	Athanasios s. George		—	Great Mjew
<i>P.Ryl.Copt.</i> 118	Yazīd b. Sa‘īd (Ἰεζίδ υἱὸς Σεεῖδ)	Severos s. Bane		—	Hermopolis
<i>P.Ryl.Copt.</i> 119	<i>NN</i> b. ‘Abd al-Raḥmān ([...υἱὸς Ἀβδε]ραμαν)	Victor s. Claudios		—	Thinis
<i>BKU</i> III 340 ⁶	<i>NN</i>	Victor s. <i>NN</i>	Poll tax; 1 s.	—	
<i>P.Bal.</i> 131	<i>NN</i>	<i>NN</i>		—	Bala’izah
<i>P.Bal.</i> 402	<i>NN</i>	<i>NN</i>		—	Bala’izah
<i>P.Mon.Apollo</i> 29	<i>NN</i>	Phinouke s. Apollo		—	Bawit
<i>P.Mon.Apollo</i> 30	<i>NN</i>	Apollo s. George		—	Bawit

⁶ For corrections to the text, including identification of the taxpayer, see N. Gonis and G. Schenke, “*BKU* III 340: An Unusual *entagion*,” *Chronique d’Égypte* 86 (2011): 383–385.

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