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Thomas G. Urban
with the assistance of
Katie L. Johnson

**TAX RECEIPTS, TAXPAYERS,
AND TAXES IN
EARLY PTOLEMAIC THEBES**

by

BRIAN P. MUHS

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Title Page Illustration

ḥd mr ḥ's.t "money of the Overseer of the Necropolis"
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ḥd "silver, money, or tax"
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LIST OF ABBREVIATIONS

1. BIBLIOGRAPHIC ABBREVIATIONS

1.1. PERIODICALS AND SERIAL PUBLICATIONS

<i>ActaOr</i>	<i>Acta Orientalia</i>
<i>Aegyptus</i>	<i>Aegyptus, Rivista Italiana di Papirologia e di Egittologia</i>
<i>AfP</i>	<i>Archiv für Papyrusforschung</i>
BdÉ	Bibliothèque d'étude. Cairo, 1908 ff.
<i>BIFAO</i>	<i>Bulletin de l'Institut français d'archéologie orientale</i>
<i>BSÉG</i>	<i>Bulletin de la Société d'Égyptologie Genève</i>
<i>CdÉ</i>	<i>Chronique d'Égypte</i>
<i>Enchoria</i>	<i>Enchoria, Zeitschrift für Demotistik und Koptologie</i>
<i>EVO</i>	<i>Egitto e Vicino Oriente</i>
<i>JARCE</i>	<i>Journal of the American Research Center in Egypt</i>
<i>JEA</i>	<i>Journal of Egyptian Archaeology</i>
<i>OrSuec</i>	<i>Orientalia Suecana</i>
P. L. Bat.	<i>Papyrologica Lugduno-Batava</i> . Leiden, 1941 ff.
<i>PSBA</i>	<i>Proceedings of the Society of Biblical Archaeology</i>
<i>RechPap</i>	<i>Recherches de Papyrologie</i>
<i>RT</i>	<i>Recueil de travaux, Relatifs à la philologie et à l'archéologie égyptiennes et assyriennes</i>
<i>RdÉ</i>	<i>Revue d'égyptologie</i>
<i>RE</i>	<i>Revue égyptologique</i>
<i>Sb. Berlin</i>	<i>Sitzungsberichte der Preussischen Akademie der Wissenschaften, Sitzung der philosophisch-historischen Klasse</i>
<i>ZÄS</i>	<i>Zeitschrift für ägyptische Sprache und Altertumskunde</i>
<i>ZPE</i>	<i>Zeitschrift für Papyrologie und Epigraphik</i>

1.2. MONOGRAPHS

Aurelius Victor	<i>Pseudo-Aurélius Victor, Abrégé des Césars</i> . Edited by M. Festy. Collection des Universités de France publiée sous le patronage de l'Association Guillaume Budé. Paris, 1999.
<i>BL 2.1</i>	<i>Berichtigungsliste der griechischen Papyrusurkunden aus Ägypten 2.1</i> . Edited by Friedrich Bilabel. Heidelberg, 1929.
<i>BL 2.2</i>	<i>Berichtigungsliste der griechischen Papyrusurkunden aus Ägypten 2.2</i> . Edited by Friedrich Bilabel. Heidelberg, 1933.
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<i>BL 6</i>	<i>Berichtigungsliste der griechischen Papyrusurkunden aus Ägypten 6</i> . Edited by E. Boswinkel, P. W. Pestman, and H.-A. Rupprecht. Leiden, 1976.
<i>BL 7</i>	<i>Berichtigungsliste der griechischen Papyrusurkunden aus Ägypten 7</i> . Edited by E. Boswinkel, W. Clarysse, P. W. Pestman, and H.-A. Rupprecht. Leiden, 1986.
<i>BL 8</i>	<i>Berichtigungsliste der griechischen Papyrusurkunden aus Ägypten 8</i> . Edited by P. W. Pestman and H.-A. Rupprecht. Leiden, 1992.
<i>BL 9</i>	<i>Berichtigungsliste der griechischen Papyrusurkunden aus Ägypten 9</i> . Edited by P. W. Pestman and H.-A. Rupprecht. Leiden, 1995.

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- UPZ II* *Urkunden der Ptolemäerzeit (ältere Funde) 2: Papyri aus Oberägypten*. U. Wilcken. Berlin and Leipzig, 1935.

2. GENERAL ABBREVIATIONS

Aram.	Aramaic
Ash.	Ashmolean
b.	brother of
BM	British Museum
Bodl.	Bodleian
Brook.	Brooklyn
ca.	<i>circa</i> , about
Cat.	Catalogue

2. GENERAL ABBREVIATIONS (*cont.*)

cf.	<i>confer</i> , compare
CG	Catalogue général
col(s).	column(s)
d.	daughter of
Dem.	Demotic
dr.	drachma(s)
ed(s).	edition(s), editor(s)
EES	Egypt Exploration Society
Eg.	Egyptian
esp.	especially
f.	father of
gr	gram(s)
Gr.	Greek
h.	husband of
ibid.	<i>ibidem</i> , in the same place
i.e.	<i>id est</i> , that is
IFAO	Institut Français d'Archéologie Orientale
Inscr.	Inscription
inv.	inventory
kcal	kilocalorie(s)
kg	kilogram(s)
lit.	literally
m.	mother of
mu.	museum
n(n).	note(s)
no(s).	number(s)
ob.	obol(s)
OI(M)	Oriental Institute (Museum)
O.	Ostrakon
p(p).	page(s)
P.	Papyrus
pers. comm.	personal communication
Phil.	Philadelphia
pl(s).	plate(s)
PN	Personal Name
P I	Ptolemy I Soter
P II	Ptolemy II Philadelphus
P III	Ptolemy III Euergetes
P IV	Ptolemy IV Philopator
ro.	recto
s.	son of
scil.	<i>scilicet</i> , namely
sq.	square
Sorb.	Sorbonne
Stras.	Strasbourg
T.	Tag (wooden)
TT	Theban Tomb
unpubl.	unpublished
var(s).	variant(s)
vo.	verso
vol(s).	volume(s)
w.	wife of
z.	sister of

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5. Cat. No. 11 (OIM 19299) and Cat. No. 12 (OIM 19300)
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8. Cat. No. 17 (OIM 19305 and OIM 19380)
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PREFACE

Tax Receipts, Taxpayers, and Taxes in Early Ptolemaic Thebes consists of three sections, as the title suggests: a monograph on taxes and taxation, a prosopographic study of taxpayers, and a catalogue of early Ptolemaic tax receipts in the Nelson collection of the Oriental Institute Museum, Chicago. The intent is to proceed from general to specific: the first two sections attempt to place the tax receipts in their general social-economic context, while the tax receipts published in the third section provide specific illustrations of these general conclusions.

The first part, the study on taxes and taxation, consists of five sections. *Section 1* provides a general introduction to Egyptian taxes and taxation in the early Ptolemaic period by examining how the Egyptian economy became increasingly monetized from the New Kingdom to the early Ptolemaic period, and how taxes and taxation co-evolved with the economy. It also examines the administration of taxes and taxation in the early Ptolemaic period and the Egyptian monetary system. The intent of *Section 1* is both to present the general conclusions reached in this work concerning taxation and the ancient economy and to provide an orientation for the more detailed discussions of specific taxes in early Ptolemaic Egypt that follow.

Sections 2, 3, 4, and 5 discuss in detail the various early Ptolemaic taxes on the basis of the entire corpus of published tax receipts from early Ptolemaic Thebes. Occasional references are also made to other sources in order to clarify issues that cannot be addressed through the early Ptolemaic Theban material due to lack of evidence. The emphasis on early Ptolemaic Theban sources is intended to control the regional variation in the administration of taxes and taxation, as well as to restrict the corpus to a manageable size.

The second part, the prosopographic study of taxpayers, consists of *Section 6*. Here the taxpayers who are known from multiple tax receipts and other sources such as papyri are discussed. Many of these taxpayers are mortuary priests who stored their legal documents in the tombs where they worked, where these papyri were found early in the nineteenth century. These legal documents provide a detailed picture of life and death in the community of mortuary priests in early Ptolemaic Thebes, which can only briefly be discussed here.

The third part, the catalogue of tax receipts, consists of *Section 7*. The tax receipts are presented in the order of their inventory numbers rather than sorted according to type of tax or by taxpayer since the types of taxes and the taxpayers have already been discussed in the preceding two sections. This approach avoids privileging either the type of taxes or the taxpayers at the expense of the other. The tax receipts are also assigned catalogue numbers for ease of citation, and all texts in this work are cited either by their standard papyrological edition reference or by both their inventory number and their edition reference.

Tax Receipts, Taxpayers, and Taxes in Early Ptolemaic Thebes grew out of my dissertation, "The Administration of Egyptian Thebes in the Early Ptolemaic Period" (University of Pennsylvania, 1996), particularly out of Chapters 4, 5, and 6 dealing with the financial administration of early Ptolemaic Thebes. Therefore I would like to take this opportunity to thank once again some of those who helped make the dissertation possible.

First and foremost, I thank Professor Ursula Kaplony-Heckel of Marburg University for inviting me to study Demotic ostraca with her at the Oriental Institute of the University of Chicago in June and July 1989 and thereby introducing me to the subject of my dissertation and the methodology employed therein. I thank Professors David Silverman and David O'Connor of the University of Pennsylvania for supporting my dissertation and my choice of subject. I thank Professor Janet H. Johnson of the Oriental Institute of the University of Chicago for allowing me to work at the Oriental Institute in 1989, for inviting me to the Fourth International Congress of Demotists in Chicago in August 1990, and for reading my dissertation. I thank the staff of the Oriental Institute Museum for allowing me to examine their collections in 1989, 1990, and again in March and April 1991, and for allowing me to cite their unpublished early Ptolemaic ostraca in my dissertation. I particularly thank Raymond Tindel, Registrar and Associate Curator of the Oriental Institute Museum, for his generous help with the ostraca and his infinite patience.

I thank Professor Willy Clarysse and the late Professor Jan Quaegebeur of Leuven University for showing interest in my research and for spontaneously sharing their own research with me, thereby directing me to important sources that I would otherwise have missed. I thank Professor Cathleen Keller of the University of California, Berkeley, for allowing me to use the Klaus Baer Library of the University of California, Berkeley, while I was living in California between 1991 and 1996, and I thank Miriam Reitz for helping to maintain the Klaus Baer Library, without which I could never have finished my dissertation. I also thank Professor Carol Redmount of the University of California, Berkeley, for giving me a

place to stay during my many visits to the Klaus Baer Library and for her generous friendship. Finally, I thank my mother, Joy Muhs, for her understanding and support during the difficult final stages of writing the dissertation.

The manuscript of *Tax Receipts, Taxpayers, and Taxes in Early Ptolemaic Thebes* was written following my appointment to the Papyrological Institute of Leiden University in September 1997. I wish to thank my colleagues at the Papyrological Institute for reading drafts of various sections and making many useful comments on them, in particular Professor P. W. Pestman, Dr. Arthur Verhoogt, Nico Kruit, and Francisca Hoogendijk. I also thank Professor Dorothy Thompson of Cambridge University for reading several sections and commenting on them. I thank two of my students at Leiden University, Pascal Craussen and Martin Fink, for volunteering to read several sections.

The photographs of the ostraca in the Nelson collection of the Oriental Institute Museum published here were made by the author at the Oriental Institute Museum in April and May 1999. At the same time, the readings in the manuscript were checked against the originals. Again I thank the staff of the Oriental Institute Museum for allowing me to work with the ostraca, and I thank John Larson, Museum Archivist of the Oriental Institute Museum, for helping me with the history of the Nelson collection. The hand copies of the ostraca published here were produced from the photographs in July 2000. I thank Katie L. Johnson and Thomas G. Urban of the Oriental Institute Publications Office for their help in converting the manuscript into a publication. Finally, I thank my wife, Tasha Vorderstrasse, for her understanding and support during the long process of writing, editing, and checking the manuscript.

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1. THE EARLY PTOLEMAIC TAX SYSTEM

The following study is intended not only to publish a number of early Ptolemaic ostraca, but also to place them within the broader socio-historical context of the early Ptolemaic tax system. This study thus begins (*Section 1*) with a general description of how the ancient Egyptian economy became increasingly monetized from the New Kingdom until the early Ptolemaic period and how taxes and taxation co-evolved with the economy. There then follows (*Sections 2, 3, 4, and 5*) a detailed discussion of specific early Ptolemaic taxes, focusing predominantly (though not exclusively) on source materials from early Ptolemaic Thebes, particularly tax receipts on ostraca. The study continues (*Section 6*) with a prosopographic analysis of the taxpayers in early Ptolemaic Thebes who are known from multiple tax receipts and other sources such as papyri. This analysis helps establish the date, duration, and frequency of the taxes and hence their nature. The study culminates (*Section 7*) in the editions of sixty-one ostraca from H. Nelson's collection in the Oriental Institute Museum, Chicago. These ostraca are (with one exception) Demotic, Greek, and bilingual tax receipts from early Ptolemaic Thebes, representing many of the previously discussed taxes and taxpayers.

1.1. EVOLUTION OF THE EARLY PTOLEMAIC TAX SYSTEM

The early Ptolemaic tax system was a combination of old and new features. The harvest taxes paid in kind and the compulsory labor requirement were holdovers from earlier tax systems based on a largely redistributive economy, while the numerous money taxes were adaptations to an increasingly monetized market economy. It is thus useful to give here an overview of the earlier tax systems and of the rise of the monetized market economy in Egypt from the New Kingdom onwards.

1.1.A. TAXES IN NEW KINGDOM EGYPT (ca. 1550–ca. 1069 B.C.)

The economy of the New Kingdom (ca. 1550–ca. 1069 B.C.) is perhaps better understood than that of any other period in pharaonic Egyptian history. The numerous decorated and inscribed temples and tombs surviving from this period, together with a relatively large number of administrative papyri and the innumerable ostraca from the extraordinarily well-preserved village of the royal tomb builders at Deir el-Medina, provide an unprecedented amount of evidence for the New Kingdom economy.

The New Kingdom economy had a large redistributive sector, dominated by the pharaoh and the temples. The pharaoh endowed temples with estates to provide them with a regular revenue (Eg. *bꜥkw*); these estates consisted of dependent personnel, livestock, and especially fields, some worked by the temples themselves with their dependent personnel and others worked by private individuals who merely paid a portion of the harvest to the temples. The pharaoh supplemented this regular revenue with occasional contributions (Eg. *in.w*), often consisting of precious metals and slaves acquired as plunder or tribute from foreign lands.¹ In return, the temples supplied the pharaoh with provisions for his palaces and his tomb builders, blurring the distinction between “state” and “temple.”²

The most important revenue in New Kingdom Egypt was the annual grain harvest tax (Eg. *šmw*),³ which was used by temples and royal institutions to support large numbers of priests and dependent personnel, culti-

1. B. Haring, *Divine Households: Administrative and Economic Aspects of the New Kingdom Royal Memorial Temples in Western Thebes* (Egyptologische Uitgaven 12; Leiden, 1997), pp. 46–51, 174–91. For a different interpretation of *in.w* as reciprocal gift giving, see E. Bleiberg, “The King’s Privy Purse During the New Kingdom: An Examination of *INW*,” *JARCE* 21 (1984): 155–67; idem, “The Redistributive Economy in New Kingdom Egypt: An

Examination of *Bꜥkw(t)*,” *JARCE* 25 (1988): 157–68; and idem, *The Official Gift in Ancient Egypt* (Norman, 1996).

2. Haring, *Divine Households*, pp. 381–83.

3. A. Gardiner, “Ramesside Texts Relating to the Taxation and Transport of Corn,” *JEA* 27 (1941): 19–73; idem, *The Wilbour Papyrus*, Volume 1: *Plates* (London, 1941); idem, *The Wilbour Papyrus*, Volume 2: *Commentary* (London, 1948); and idem, *The Wilbour Papyrus*, Volume 3: *Translation* (London, 1948).

vators, and craftsmen such as the royal tomb builders, who were paid wages (Eg. *ḥtri.w*) consisting largely of rations of grain, or of bread and beer produced with grain at temple and institutional bakeries and breweries.⁴ The most important source of information about the grain harvest tax in New Kingdom Egypt is the Wilbour papyrus, which calculated the tax revenues for various temples and royal institutions from fields in Middle Egypt based on the areas of the fields, their expected yield, and the tax rate. The Wilbour papyrus indicates that fields held and cultivated by temples and royal institutions themselves (“non-apportioning domains”) were assessed for their entire yield, estimated at 5, 7 1/2, or 10 sacks of grain per aroura depending on whether they were classified as high land (Eg. *kꜣy.t*), elevated land (Eg. *tni*), or fresh land (Eg. *nḥb*). Other fields held and cultivated by officials and soldiers (“apportioning domains”) were assessed at the low rate of 1 1/2 sacks per aroura, 20% of the average estimated yield.⁵

A few New Kingdom texts refer to the temporary impressment of dependent personnel and cultivators for compulsory labor (Eg. *bḥ*) for plowing, harvesting, and quarrying. It is unknown in the New Kingdom whether how long one could be impressed was limited or having completed this period one was exempt from further impressment that year, as appears to have been the case in the Ptolemaic period. However, the dependent personnel of some temples and institutions were exempted from impressment.⁶

Little evidence exists for money taxes in New Kingdom Egypt, but then there is also little evidence for money in New Kingdom Egypt. Memoranda on ostraca from the royal tomb builders’ village of Deir el-Medina show that it had a flourishing private market sector of the economy in New Kingdom Egypt: the tomb builders regularly produced products in their spare time that were exchanged for goods which were not supplied by the redistributive sector. The memoranda recording these transactions show that weights of copper, silver, and grain were recognized as standards of value, but nonetheless the majority of these transactions apparently involved an exchange of objects agreed to have the same value rather than an exchange of a weight of copper, silver, or grain for an object. Weights of copper, silver, and grain do appear, but they seem to be treated like goods and products rather than money.⁷

Some evidence, such as the el-Till hoard of gold bars and silver rings from Amarna, suggests that weights of copper, silver, and gold in the form of rings served more frequently as a medium of exchange in markets outside of the tomb builders’ village of Deir el-Medina among merchants and the bureaucratic elite.⁸ However, even if copper, silver, and gold rings served as a kind of money in some circles,⁹ it seems unlikely that New Kingdom Egypt in general was very highly monetized.

1.1.B. TAXES IN LATE PHARAONIC EGYPT (ca. 1069–332 B.C.)

The economy of the Late Pharaonic period (ca. 1069–332 B.C.), usually subdivided into the Third Intermediate (ca. 1069–664 B.C.), Saite (664–525 B.C.), and Persian (525–332 B.C.) periods, is perhaps less well understood than that of the preceding New Kingdom. Fewer temples and tombs were built and consequently much less evidence has survived for the Late Pharaonic economy than for that of the New Kingdom.

The Late Pharaonic economy probably still had a large redistributive sector dominated by temples. The Petition of Petiese (*P. Rylands dem.* 9, col. xvii, lines 17–18), dated to the beginning of the Persian period but referring to events during the Saite period, describes the temple estate (Dem. *ḥtp-ntr*) of Amun of Teudjoi, a smaller temple in northern Middle Egypt just south of Beni Suef, as producing 33 1/3 sacks of emmer per day. The petition (col. xvi, lines 7–8) says that this divine offering (Dem. *ḥtp-ntr*), after being symbolically offered

4. J. Janssen, *Commodity Prices from the Ramessid Period* (Leiden, 1975), pp. 455–93.

5. Haring, *Divine Households*, pp. 283–315.

6. S. P. Vleeming, *Papyrus Reinhardt: An Egyptian Land List from the Tenth Century B.C.* (Hieratische Papyri aus den Staatlichen Museen zu Berlin 2; Berlin, 1993), pp. 52–54.

7. Janssen, *Commodity Prices*, pp. 494–523; idem, “Economic History during the New Kingdom,” *Studien zur altägyptischen*

Kultur 3 (1975): 177–79; and B. Kemp, *Ancient Egypt: Anatomy of a Civilization* (London, 1989), pp. 248–55.

8. Kemp, *Ancient Egypt*, pp. 242–46, 257–59.

9. See E. W. Castle, “Shipping and Trade in Ramesside Egypt,” *Journal of the Economic and Social History of the Orient* 35 (1992): 239–77, esp. 256–73, for the use of rings of precious metal as a medium of exchange.

to the god, was divided into 100 stipends (Dem. *ḥtp*), one stipend for each of the twenty priests (Dem. *w^cb*) in each of the four phyles, and twenty stipends for the prophet or high priest (Dem. *ḥm-ntr*).

The grain harvest tax certainly continued from the New Kingdom into the Late Pharaonic period. From the early Third Intermediate Period comes a group of related hieratic administrative papyri dealing with the grain harvest tax in northern Upper Egypt, between Sohag and Asyut, including Papyrus Reinhardt and the Griffith and Louvre fragments.¹⁰ Papyrus Reinhardt (P. Berlin 3063) contains an actual land survey, consisting of calculations of field areas and yields, the latter estimated at a high rate of 15 sacks per aroura.¹¹ The Griffith and Louvre fragments (P. Ashmolean 1945.94 + P. Louvre AF 6345) appear analogous to the Wilbour papyrus and contain calculations of the tax revenues for various temples and royal institutions based on the areas of the fields and the type of land. The Griffith and Louvre fragments deal only with fields held and cultivated by private individuals (analogous to the “apportioning domains” of the Wilbour papyrus), which were assessed at the low rate of 1 sack per aroura on high land (Eg. *ḳꜣy.t*) and 2 sacks per aroura on fresh land (Eg. *nḥb*), 20% of the estimated yield.¹² Later, from the Saite period come several references to the “grain harvest tax of the Domain of Amun” (Dem. *šmw pr-ʿImn*) in early Demotic land leases¹³ and in actual receipts for the grain harvest tax.¹⁴ These Saite references to the grain harvest tax apply to fields forming part of the temple estate (Dem. *ḥtp-ntr*) of Amun but held and cultivated by private individuals who often leased them out to third parties, which fits the relatively low rate of the grain harvest tax, perhaps one-tenth (10%) of the yield.¹⁵ Temporary impressment of dependent personnel for compulsory labor (Eg. *bḥ*) also appears to have continued from the New Kingdom into the Late Pharaonic period based on references to compulsory labor fields (Eg. *iḥ.t-bḥ*) in the land survey Papyrus Reinhardt.¹⁶

An innovation of the Late Pharaonic period was the introduction of taxes reckoned in money. A hieratic papyrus from the Third Intermediate Period contains a register of abstracts of contracts,¹⁷ and some Abnormal Hieratic and Demotic contracts refer to a tenth (10%) to be paid to the scribes and representatives at the time of notarization and registration, apparently a kind of sales or transfer tax.¹⁸ Herodotus (II: 179) says that all foreign merchants arriving in Egypt by sea in the Saite period were required to bring their cargoes to Naukratis, perhaps implying the existence of some sort of customs duties there,¹⁹ and an Aramaic papyrus from the Per-

10. Other papyri probably from the same find include P. Louvre AF 6346–47, the “Grundbuch” (P. Berlin 23251–53); and P. Prachow (P. Ermitage 2969); see Vleeming, *Papyrus Reinhardt*, pp. 9 and 78–80. For partial publications of these texts, see A. Gasse, *Données nouvelles administratives et sacerdotales sur l’organisation du domaine d’Amon, XXe–XXIe Dynasties, à la lumière des papyrus Prachow, Reinhardt et Grundbuch avec édition princeps des papyrus Louvre AF6345 et 6346–7* (BdÉ 104; Cairo, 1988), pp. 75–138.

11. Vleeming, *Papyrus Reinhardt*, pp. 71–75.

12. Gasse, *Données nouvelles administratives et sacerdotales*, pp. 3–73; S. P. Vleeming, “Review of *Données nouvelles administratives et sacerdotales sur l’organisation du domaine d’Amon, XXe–XXIe Dynasties, à la lumière des papyrus Prachow, Reinhardt et Grundbuch avec édition princeps des papyrus Louvre AF6345 et 6346–7*, by A. Gasse,” *Enchoria* 18 (1991): 217–27; and Haring, *Divine Households*, pp. 326–42.

13. G. R. Hughes, *Saite Demotic Land Leases* (Studies in Ancient Oriental Civilization 28; Chicago, 1952), pp. 74–75; and K. Donker van Heel, “Abnormal Hieratic and Early Demotic Texts Collected by the Theban Choachytes in the Reign of Amasis” (Ph.D. Dissertation; Leiden, 1995), texts 5, 6, 17, 19, 20, and 21 (P. Louvre 7844, 7845A, 7836, 7833, 7837, and 7839).

14. Donker van Heel, “Abnormal Hieratic and Early Demotic Texts,” texts 12, 14, 15, and 16 (P. Louvre 7842, 7835, 7838, and 7834).

15. Donker van Heel, “Abnormal Hieratic and Early Demotic Texts,” pp. 90–91 (§IV); see also idem, “Papyrus Louvre E 7856 Verso and Recto: Leasing Land in the Reign of Taharka,” *RdÉ* 49 (1998): 98 (§VII); and idem, “Papyrus Louvre E 7851 Recto and Verso: Two More Land Leases from the Reign of Taharka,” *RdÉ* 50 (1999): 142 (§VI).

16. Vleeming, *Papyrus Reinhardt*, pp. 51–55.

17. P. Berlin 3048 verso, the verso of one of the Takelothis papyri, a collection of hymns and ritual texts, is a register of abstracts of contracts. For two marriage contracts from the register, see G. Möller, *Zwei ägyptische Eheverträge aus vorsaitischer Zeit* (Abhandlungen der Königl. Preussischen Akademie der Wissenschaften, philosophische-historische Klasse 3; Berlin, 1918). For a loan contract from the register, see G. Möller, “Ein ägyptischer Schuldschein der zweiundzwanzigsten Dynastie,” *Sitzungsberichte der Preussischen Akademie der Wissenschaften philosophische-historische Klasse* (1921): 298–304.

18. S. P. Vleeming, “The Tithe of Scribes (and) Representatives,” in *Multi-Cultural Society*, pp. 343–44.

19. Evidence for customs duties in the Saite period is ambiguous; see G. Posener, “Les douanes de la Méditerranée dans l’Égypte saïte,” *Revue de philologie de littérature et d’histoire anciennes* 21 (1947): 117–31.

sian period contains a register of customs duties collected at the southern border of Egypt at Elephantine.²⁰ A couple of Demotic papyri from the Saite and Persian periods appear to refer to payment of burial taxes to temple officials, that from the Saite period is in kind, namely a red bull, but that from the Persian period is in money.²¹ The first use of receipts on papyri dates as early as the Saite period,²² though the widespread use of tax receipts on potsherds appears to have been a Ptolemaic innovation.

The introduction of money taxes in Late Pharaonic Egypt would seem to suggest an increased use of silver as an actual medium of exchange rather than simply as a standard of value. This conclusion is supported by Abnormal Hieratic and Demotic contracts which specify payment with so much “silver of the Treasury of Harsaphes” in the late Third Intermediate Period, “of the Treasury of Thebes” in the Saite period, and “of the Treasury of Ptah” in the Persian period, suggesting that other goods of equivalent value would not have been acceptable.²³ Increasing trade between Greece and Egypt from the Saite period onward probably helped stimulate the increased use of money in Late Pharaonic Egypt. Greece probably imported linen and papyrus from Egypt and perhaps also grain.²⁴ In return, Greece exported wine, which became quite popular among Egyptian elites in the Saite period,²⁵ olive oil, and most importantly silver, of which Egypt had no native sources, while numerous mines existed in Greece, Macedonia, and Thrace.²⁶ And indeed the number of silver coins found in Egypt and especially the Delta increased dramatically from the late Saite period or sixth century B.C. onwards.²⁷

On the other hand, the use of silver as money was probably still mostly confined to elites and merchants since the money taxes introduced in Late Pharaonic Egypt were narrow based and most likely to fall on precisely these classes. Customs duties by their nature fell primarily on merchants, while the sales tax fell only on transfers documented by contracts, usually major transfers of real property and slaves that were probably most often transacted by elites. Smallholders probably transferred only property by inheritance, which normally required no contracts and hence was not taxed.²⁸ No evidence is known for any broad-based capitation or poll taxes before the Ptolemaic period that would have required silver from smallholders, though Herodotus (II: 177) says that the Saite pharaoh Amasis introduced the requirement that Egyptians annually declare their source of livelihood before their nomarch, which may have been a kind of census.²⁹

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20. P. Berlin P. 13446 A–H, K–L + P. Cairo ar. 3465 (J 43502) (P. Ahiqar palimpsest); see B. Porten and A. Yardeni, eds., *Texts and Aramaic Documents of Ancient Egypt 3: Literature, Accounts, Lists* (Jerusalem, 1993), pp. 82–193 (text C3.7). For analysis, see A. Yardeni, “Maritime Trade and Royal Accountancy in an Erased Customs Account from 475 B.C.E. on the Ahiqar Scroll from Elephantine,” *Bulletin of the American Schools of Oriental Research* 293 (1994): 67–78; and P. Briant and R. Descat, “Un registre douanier de la satrapie d’Égypte à l’époque achéménide (TAD C3.7),” in *Le commerce en Égypte ancienne*, edited by N. Grimal and B. Menu (BdÉ 121; Cairo, 1998), pp. 59–104.
21. P. Louvre E 7850 (BIFAO 87: 154–55), dated to Egyptian year 38 of Amasis, is a receipt for the payment of a red cow to the Overseer of the Necropolis in return for a burial. P. Cairo dem. III 50062a, dated to Egyptian year 6 of Cambyses, is an account of payments of 1 or 1/2 kite for mummies “which were brought” (*r.inzw*), presumably to the necropolis; see D. Devauchelle, “Notes sur l’administration funéraire égyptienne à l’époque gréco-romaine,” *BIFAO* 87 (1987): 142.
22. H.-J. Thissen, “Chronologie der frühdemotischen Papyri,” *Enchoria* 10 (1980): 122–25, lists fifteen pre-Ptolemaic receipts.
23. S. P. Vleeming, *The Gooseherds of Hou (Pap. Hou): A Dossier Relating to Various Agricultural Affairs from Provincial Egypt of the Early Fifth Century B.C.* (Studia Demotica 3; Leuven, 1991): 87–89 (§uu). The qualification may have ensured the use of standard Treasury weights rather than standard Treasury silver.
24. The importance of grain in the trade between Greece and Late Pharaonic Egypt has been debated. C. Roebuck (“The Grain Trade between Greece and Egypt,” *Classical Philology* 45 [1950]: 236–47) and M. M. Austin (*Greece and Egypt in the Archaic Age* [Proceedings of the Cambridge Philosophical Society, Supplement 2; Cambridge, 1970], pp. 35–36) suggest that Greek demand for grain actually drove the increasing trade with Egypt in the Archaic or Saite period. On the other hand, P. Garnsey (*Famine and Food Supply in the Graeco-Roman World: Responses to Risk and Crisis* [Cambridge, 1988], pp. 89–164) argues that Athens was self-sufficient until the fifth century B.C. and then imported grain primarily from around the Black Sea. Thus it is possible that earlier trading ventures to Egypt involved only compact and valuable commodities like linen and papyrus and bulky grain became significant only during famines and after trade had become more routine in the fourth century B.C.
25. J. Quaegebeur, “Les rois saïtes amateurs de vin,” *Ancient Society* 21 (1990): 241–71.
26. Austin, *Greece and Egypt*, pp. 36–37.
27. Austin, *Greece and Egypt*, pp. 37–40; C. H. Kraay, O. Mørkholm, and M. Thompson (*An Inventory of Greek Coin Hoards* [New York, 1973], pp. 225–42 [Egypt]) list eleven hoards containing 391+ coins (386+ silver, 5+ gold) from the Archaic period (to 480 B.C.), pp. 227–30 (nos. 1,632, 1,634–43), and twenty hoards containing 8,021+ coins (7,899+ silver, 122+ gold) from the Classical period (480–332 B.C.), pp. 230–33 (nos. 1,644–63).
28. J. G. Manning (“The Land-tenure Regime in Ptolemaic Upper Egypt,” in *Agriculture in Egypt, from Pharaonic to Modern Times*, edited by A. Bowman and E. Rogan [Proceedings of the British Academy 96; Oxford, 1999], pp. 83–105, esp. 87–88) discusses the Ptolemaic period, but the same paucity of written inheritance contracts also occurs in earlier periods.
29. M. Hombert and C. Préaux, *Recherches sur le recensement dans l’Égypte romaine* (P. L. Bat. 5; Leiden, 1952), p. 44; and D. W. Rathbone, “Egypt, Augustus and Roman Taxation,” *Cahiers du Centre G. Glotz* 4 (1993): 92 n. 3. D. J. Thompson (“The Infra-

Further evidence for limited monetization and a narrow tax base is suggested by the relatively low amount of tribute exacted by the Persians under Darius from Egypt and Cyrenaica, if any of the figures of the classical historians can be trusted. Herodotus (III: 91) gives the annual tribute of this province as 700 Babylonian talents of silver or 833 Euboean talents, compared to Ptolemy II's annual income of 14,800 silver talents reported by Hieronymus (*Commenationum in Danielum* III, xi, 5).

The nature of the coins found in Egypt from the late Saite period or sixth century B.C. through the early Persian period or fifth century B.C. may also argue for limited monetization. The coins mostly come from hoards and largely consist of imported Greek silver staters and tetradrachmas, especially Athenian tetradrachmas from the Persian period or fifth century B.C. onwards.³⁰ Silver Athenian tetradrachmas are too large (17.2 gr) for everyday use, however, and the frequent appearance of chopped and melted coins, bars, lumps, and fragments of both worked and unworked silver in the hoards suggests that the coins were valued primarily as silver bullion.³¹ Finds of isolated silver coins, as opposed to hoards, are conspicuously absent from excavations of Late Pharaonic sites, further suggesting that silver coins were generally not used for everyday transactions;³² bronze coinage did not come into use for small denominations until the fourth century B.C.³³

Evidence for the use of coins as money and for the everyday use of coins increases only in the late Persian period or fourth century B.C. The coins still mostly come from hoards, but increasingly they are minted in Egypt rather than being imported, suggesting that they were now valued as money rather than bullion. Imitation Athenian tetradrachmas began to be minted in Egypt at the very end of the fifth century B.C. when the Peloponnesian War in Greece interrupted the supply of tetradrachmas from Athens, and when Persian rule in Egypt was temporarily interrupted by native pharaohs of the Twenty-eighth, Twenty-ninth, and Thirtieth Dynasties (ca. 404–341 B.C.).³⁴ The pharaoh Tachos (361–359 B.C.) also minted Athenian-style gold staters bearing his name in Greek letters;³⁵ while gold staters and smaller silver coins bearing hieroglyphic signs have been attributed to his successor Nectanebo II (359–341 B.C.).³⁶ Furthermore, a number of very small silver coins bearing hieroglyphic signs, also attributed to Nectanebo II, could point to an increasing use of coins in everyday transactions in the fourth century B.C.³⁷ When the Persians recovered Egypt from these native pharaohs, the Persian king Artaxerxes III Ochus (343–338 B.C.) issued imitation Athenian tetradrachmas bearing his name in Demotic (Dem. *ꜣꜣꜣꜣ* [*pr-ꜣ*]).³⁸ Under his successor Darius III (336–332 B.C.), the provincial governor or satrap Mazakes (333–332 B.C.) issued imitation Athenian tetradrachmas and bronze coins bearing his

structure of Splendour: Census and Taxes in Ptolemaic Egypt," in *Hellenistic Constructs: Essays in Culture, History and Historiography*, edited by P. Cartledge, P. Garnsey, and E. Gruen [Berkeley, 1997], p. 243) suggests that Amasis introduced the census to calculate the amount of compulsory labor available.

30. Kraay, Mørkholm, and Thompson, *Inventory*, pp. 225–33.
31. Austin, *Greece and Egypt*, pp. 37–40; and R. Bogaert, "De Muntcirculatie in Égypte vóór de Macedonische Overheersing," in *Trapezitica Aegyptiaca: Recueil de recherches sur la banque en Égypte gréco-romaine* (Papyrologica Florentina 25; Florence, 1994), pp. 25–27. For an Archaic period "hacksilver" hoard of 118 pieces without any coins, see H.-Chr. Noeske, "Prämonetäre Wertmesser und Münzfunde aus Elephantine," *Mitteilungen des deutschen archäologischen Instituts, Abteilung Kairo* 49 (1993): 204–05.
32. W. M. F. Petrie's excavations at Naukratis, which one might expect to be the most monetized site in Late Pharaonic Egypt, failed to produce finds of isolated coins before the fourth century B.C., though three hoards were found; see B. V. Head, "The Coins," in *Naukratis, Part 1 (1884–1885)*, edited by W. M. F. Petrie (EES Memoir 3; London, 1888), pp. 63–69 = Kraay, Mørkholm, and Thompson, *Inventory*, pp. 123–33 (nos. 1,647, 1,648, and 1,661). The recent French excavations at Tanis failed to produce any finds of isolated coins from before the Ptolemaic period, aside from 1 silver obol (0.23 gr); see M. Amandry, "Monnaies isolées découvertes en fouille à Tanis (1976–1994)," in *Tanis: Travaux récents sur le Tell Sâh el-Hagar*, edited by P. Brissaud and C. Zivie-Coche (Paris, 1998), pp. 353–78.
33. Bronze coinage is attested in Sicily and south Italy in the late fifth century B.C. but did not spread to the rest of the Greek world until the fourth century B.C.; see C. Kraay, *Archaic and Classical Greek Coins* (Berkeley, 1976): 75, 183–87, 230–31, 253, and 328.
34. Bogaert, "Muntcirculatie in Égypte," pp. 29–31.
35. J. Curtis, "Coinage of Pharaonic Egypt," *JEA* 43 (1957): 71–76, pl. 10, no. 4; Kraay, *Archaic and Classical Greek Coins*, p. 295, pl. 12, no. 217; and Bogaert, "Muntcirculatie in Égypte," p. 31.
36. For gold staters (ca. 8.35 gr = Persian shekel), see J. Curtis, "Coinage," no. 5; Kraay, *Archaic and Classical Greek Coins*, p. 295, pl. 62, no. 1064; and Bogaert, "Muntcirculatie in Égypte," p. 31. For three hoards containing ninety-nine examples of these gold staters, see Kraay, Mørkholm, and Thompson, *Inventory*, pp. 232–33 (nos. 1,654, 1,657, and 1,658). For a silver coin (2.56 gr), see W. Weiser, *Katalog ptolemaischer Bronzemünzen der Sammlung des Instituts für Altertumskunde der Universität zu Köln* (Papyrologica Coloniensia 23; Opladen, 1995), pp. 16–17, no. 1.
37. G. Jenkins, "Greek Coins Recently Acquired by the British Museum," *Numismatic Chronicle* 6, 15 (1955): 144–48, nos. 21–23 (0.47 gr, 0.39 gr, and 0.14 gr); Curtis, "Coinage," no. 2 (0.56 gr); and Bogaert, "Muntcirculatie in Égypte," p. 32.
38. O. Mørkholm, "A Coin of Artaxerxes III," *Numismatic Chronicle* 7, 14 (1974): 1–4; A. Shore, "The Demotic Inscription on a Coin of Artaxerxes," *Numismatic Chronicle* 7, 14 (1974): 5–8; Kraay, *Archaic and Classical Greek Coins*, p. 295, pl. 12, no. 216; Bogaert, "Muntcirculatie in Égypte," p. 31.

name in Aramaic letters (Aram. *Mzdk*).³⁹ Local mints also produced coins with Aramaic legends for Elephantine (Aram. *Swyn* = Syene), Memphis (Aram. *Mnp* or *Mnpt*), Thebes (Aram. *N^c* = No), and Heliopolis (Aram. *ᵐIn* = On), both imitation Athenian tetradrachmas and smaller coins in silver and bronze.⁴⁰ Finally, finds of isolated coins from the fourth century B.C., especially small denomination bronze coins, start appearing in excavations, further pointing to an increasing use of coins in everyday transactions.⁴¹

1.1.C. EARLY PTOLEMAIC INNOVATIONS, BEFORE YEAR 22 OF PTOLEMY II (332–264 B.C.)

The tax system that developed during the beginning of the early Ptolemaic period is examined in detail in *Section 2*, but it is useful to give here an overview of the early Ptolemaic innovations introduced before year 22 of Ptolemy II Philadelphus (332–264 B.C.) to show clearly their relationship to earlier tax systems and to the increasing monetization of the Egyptian economy. Slightly more information is available regarding the economy of Egypt during the beginning of the early Ptolemaic period than during the preceding Late Pharaonic period, though nowhere near the amount of information available from the second half of the reign of Ptolemy II onwards. Most of the information from the beginning of the early Ptolemaic period comes from tax receipts on ostraca, which begin to appear late in the reign of Ptolemy I.

The early Ptolemaic economy probably still had an extensive redistributive sector, but the money-based market sector had grown enormously in importance. Tax receipts on ostraca reveal a great increase in both the number and the extent of money taxes in the beginning of the early Ptolemaic period. The vast majority of the tax receipts on ostraca before year 22 of Ptolemy II (264 B.C.) are for payments for the yoke tax (Dem. *ḥḏ nḥb*) or the very closely related *nḥt*-tax (Dem. *ḥḏ nḥt*, meaning unknown). Until recently, the earliest tax receipts on potsherds were thought to be a few burial tax receipts from the second decade of the reign of Ptolemy II, and tax receipts were believed to become common only in the third decade of Ptolemy II's reign with the appearance of receipts for the salt tax. However, it has now been shown that yoke tax receipts on potsherds were common already in Egyptian years 1 through 21 of Ptolemy II.⁴² Since the yoke tax is last attested the year before the salt tax is first attested in Egyptian year 22 of Ptolemy II and since the yoke tax was a common tax like the salt tax, it seems likely that the yoke tax was a capitation tax like the salt tax and that the salt tax replaced the yoke tax. Unlike the salt tax, however, the yoke tax was levied only on males, perhaps as heads of households.

In addition to the yoke tax and *nḥt*-tax receipts, a few receipts for the livestock tax (Dem. *nḥ ḥḏ.w n nḥ iḥw*, lit. “the moneys of the sheep”) are known,⁴³ probably the precursor of the pasture of livestock tax known from the second half of the reign of Ptolemy II onwards. The latter was a sort of capitation tax on livestock associated with the salt tax, so it is not surprising to find the livestock tax associated with the yoke tax. One receipt

39. Kraay, *Archaic and Classical Greek Coins*, p. 295, pl. 12, nos. 218–19; Bogaert, “Muntcirculatie in Égypte,” p. 31; and E. Lipiński, “Egyptian Aramaic Coins from the Fifth and Fourth Centuries B.C.,” in *Studia Paulo Naster Oblata 1: Numismatica Antiqua*, edited by S. Scheers (Orientalia Lovaniensia Analecta 12; Leuven, 1982), pp. 23–33. The legend on some tetradrachmas formerly read as Sabakes (Aram. *Swyk*), a satrap in Egypt in 334–333 B.C., has now been read as Syene (Aram. *Swyn*). The bronze coin weighed 1.41 gr.

40. Lipiński, “Egyptian Aramaic Coins,” pp. 23–33, esp. 27, 30 (no. 38), and 31. The smaller silver coins weigh from 3.61 to 4.12 gr and from 0.64 to 0.81 gr, and the bronze coin weighs 1.18 gr. Some of these mints may already have been in operation in the fifth century B.C.

41. W. M. F. Petrie's excavations at Naukratis and the recent British excavations of the Sacred Animal Necropolis at Saqqara produced a few isolated bronze coins dating before Alexander's conquest of Egypt; see Head, “Coins,” pp. 63–69; and M. Jessop Price,

“Coins,” in *The Sacred Animal Necropolis at North Saqqara: The Southern Dependencies of the Main Temple Complex*, edited by G. T. Martin (EES Excavation Memoir 50; London, 1981), pp. 156–65, esp. 162–65.

42. B. P. Muhs, “The Chronology of the Reign of Ptolemy II Reconsidered: The Evidence of the *Nḥb* and *Nḥt* Tax Receipts,” in *The Two Faces of Graeco-Roman Egypt: Greek and Demotic and Greek-Demotic Texts and Studies Presented to P. W. Pestman*, edited by A. Verhoogt and S. P. Vleeming (P. L. Bat. 30; Leiden, 1998), pp. 71–85.

43. O. Torino 12667 (*DO Varia* 33) and O. Torino 12661 (*DO Varia* 34), dated to year 9. These ostraca belong to a group of receipts (*DO Varia* 32–38) from Hermonthis that includes two yoke tax receipts, so the year 9 probably refers to Ptolemy II, not Ptolemy III as the editor suggested. See also O. Pont. Bibl. Inst. (*DO Varia* 1), dated to year 13; the Elephantine tax official Pachnoumis son of Pauris also is known from several yoke tax receipts of years 6 to 13, so the year 13 here probably also refers to Ptolemy II, not Ptolemy III as the editor suggested.

for performing compulsory labor (Dem. *ʿrt*) is also known,⁴⁴ again probably the precursor of the compulsory labor requirement better known from the second half of the reign of Ptolemy II onwards, which could be commuted by payment of the compulsory labor tax.

The growing importance of money and cash revenues is illustrated by the fact that the state had even begun to exploit the grain harvest, the basis of the redistributive economy, for cash revenues by the beginning of the early Ptolemaic period. A story in Pseudo-Aristotle, *Oeconomica* 2.33, tells that during a famine in Greece in 331 B.C., Alexander's satrap Cleomenes restricted the export of grain from Egypt, taxed the remaining exports, and so earned more money by selling less grain. The anecdote may be true since Demosthenes (*Against Dionysodorus*, 56.7) also condemned the satrap. A Demotic letter from Tehne or Akoris in Middle Egypt shows that fields in temple estates still paid a harvest tax (Dem. *šmw*) to the temples,⁴⁵ but only a couple of receipts for the grain harvest tax are known from the beginning of the early Ptolemaic period.⁴⁶

The temples had also begun to exploit the harvest for cash revenues by the beginning of the early Ptolemaic period. According to Clarysse and Vanderpe, prior to the reforms of year 22 of Ptolemy II (264 B.C.), a sixth (17%) of the harvest of vineyards and orchards held and cultivated by private individuals within temple estates was owed to the temples.⁴⁷ The harvest tax on vineyards probably could be paid either in wine or in cash, but that on orchards probably could be paid only in cash and indeed a few receipts for the latter, known as the fruit tax (Dem. *ḥd tgy*), are attested in this period.

The proliferation of money taxes made possible the introduction of the Greek practice of tax farming, wherein wealthy individuals bid to underwrite the collection of money taxes, promising to make up any shortfalls below their bid in return for receiving any surpluses over their bid. Naturally, it was in the tax farmer's economic interest to encourage the zealous, or even better, the overzealous collection of taxes, but since the state's revenues were guaranteed, the state had a political interest in protecting the taxpayer from the overzealous collection of taxes. Thus in Ptolemaic Egypt, the state and not the tax farmer was responsible for the actual collection of the taxes, and the state may have introduced the widespread use of tax receipts on potsherds to protect further the taxpayers. It may not be coincidental that the earliest evidence for tax farming in Egypt is a Demotic tax-farming agreement dated to Egyptian year 14 of Ptolemy I,⁴⁸ and the earliest tax receipt on a potsherd from Egypt dates from only six or seven years later, perhaps from Egyptian year 20 of Ptolemy I⁴⁹ or more securely from Egyptian year 1 of Ptolemy II.⁵⁰

The proliferation of broad-based money taxes, especially the yoke tax if it was indeed a sort of capitation tax, would also seem to suggest an increasingly broad-based use of money in the early Ptolemaic period. Indeed, the new money taxes may actually have stimulated an increased monetization of the Egyptian economy; farmers who had previously paid most of their taxes in kind, as a portion of the harvest, now also had to earn additional cash to pay their money taxes, presumably by selling an additional part of their harvest or by selling their labor.

44. O. Pont. Bibl. Inst. (*DO Varia* 3), dated to year 13 of Pharaoh Ptolemy son of Ptolemy. The reference to Ptolemy son of Ptolemy and the presence of the Elephantine tax official Pasenis son of Pachnoumis, known from several yoke and *nht*-tax receipts of years 4, 12, and 13, makes it likely that the year 13 refers to Ptolemy II, not Ptolemy III as the editor suggested.

45. *P. Loeb dem.* 13, 1.19–21, dated to year 9, probably of Alexander IV (= 309/308 B.C.).

46. O. Torino 12675 (*DO Varia* 37) and O. Torino 12690 (*DO Varia* 38), the former dated to year 10. These ostraca belong to the same group of receipts (*DO Varia* 32–38) from Hermonthis that includes the yoke and livestock tax receipts, so the year 10 probably refers to Ptolemy II, not Ptolemy III as the editor suggested.

47. For this interpretation of *P. Rev. Laws*, columns 23–37, see W. Clarysse and K. Vanderpe, "The Ptolemaic Apomoira," in *Le culte*

de souverain dans l'Égypte ptolémaïque au IIIe siècle avant notre ère (Actes du colloque international, Bruxelles, 10 mai 1995), edited by H. Melaerts (*Studia Hellenistica* 34; Leuven, 1998), pp. 5–42.

48. *P. BM* 10528 (Glanville); for this document as a tax-farming agreement, see Vleeming, *Ostraka Varia*, p. 115; and M. Depauw, *The Archive of Teos and Thabis from Early Ptolemaic Thebes* (*P. Brux. Dem. Inv. E. 8252–8256*) (Monographies Reine Élisabeth 8; Turnhout, 2000), pp. 70–73.

49. O. Pontif. Bibl. Inst. (*DO Varia* 9) from Elephantine. The editor dated this text to Ptolemy II, but the reference to "pharaoh Ptolemy" could refer to Ptolemy I.

50. *DO Louvre* 933 (p. 53, pl. 70).

The nature of the coins found in Egypt from the beginning of the early Ptolemaic period may also argue for increased monetization. As in the preceding Late Pharaonic period, the coins mostly come from hoards and largely consist of silver tetradrachmas.⁵¹ Alexander and his satrap Cleomenes, however, supplemented their Attic standard silver tetradrachmas (17.2 gr) with silver drachmas (4.3 gr) and bronze coins worth 1/2 obol (8 gr), 1/4 obol (4 gr), and 1/8 obol (2 gr).⁵² These small bronze coin denominations were appropriate for everyday use, and while they are rare in the predominantly silver coin hoards of this period, they are more common as isolated finds in excavations.⁵³ Equally small silver coin denominations were minted in Egypt in the last decades before Alexander's conquest, but Alexander's increasing use of bronze instead of silver may point to an increased demand due to increased circulation and monetization.

1.1.D. EARLY PTOLEMAIC INNOVATIONS, AFTER YEAR 21 OF PTOLEMY II (264–ca. 200 B.C.)

The tax system that developed from the second half of the reign of Ptolemy II Philadelphus onwards is examined in detail in *Sections 3–5*, but it is useful to give here an overview of the early Ptolemaic innovations introduced after year 22 of Ptolemy II (264–ca. 200 B.C.). The amount of information available about taxes in early Ptolemaic Egypt increases dramatically from the second half of the reign of Ptolemy II Philadelphus onwards; from the Fayum come the Archive of Zenon, estate manager of the dioketes Apollonios, the Lille and Petrie administrative papyri reused in cartonnage mummy cases, and the Revenue Laws papyri, while from Thebes and Elephantine come an increasing number of tax receipts on ostraca. From these sources it appears that the early Ptolemaic tax system was seriously reformed between years 21 and 22 of Ptolemy II (264 B.C.).

The capitation taxes were reformed by replacing the yoke tax with the salt tax (Dem. *ἡδ ἡμς*, Gr. ἀλική) between years 21 and 22 of Ptolemy II (264 B.C.). The salt tax was levied on both men and women, whereas the yoke tax had been levied only on men, albeit possibly as heads of households. The salt tax was also levied at lower rates than the yoke tax, even per household. The annual rate of the yoke tax was perhaps 4 kite (8 dr.),⁵⁴ whereas the first and highest rate for the salt tax was 3/4 kite (1 dr. 3 ob.) for men and 1/2 kite (1 dr.) for women annually, from Egyptian year 22 of Ptolemy II (264 B.C.) to fiscal year 31 of Ptolemy II (254 B.C.). This first or A rate for the salt tax was certainly higher than the second or B rate, 1/2 kite (1 dr.) for men and 1/4 kite (3 ob.) for women annually, from fiscal year 32 of Ptolemy II (254 B.C.).⁵⁵ This second or B rate for the salt tax was in turn higher than the third, privileged, or C rate which coexisted with the second or B rate perhaps from year 5 of Ptolemy III (243 B.C.), 1/3 kite (4 ob.) for men and 1/8 kite (1 1/2 ob.) for women.⁵⁶ A few very privileged individuals did not have to pay the salt tax at all; teachers of writing, teachers of physical education, actors, and victors in the Alexandrian games and the Basileia and Ptolemaia festival games, together with their families, were exempt from the salt tax,⁵⁷ an early example of social engineering through tax incentives.⁵⁸

The new salt tax was supplemented by a number of other personal taxes also based on sex, profession, and status. For example, the wool tax (Dem. *ἰν-šn*, Gr. ἐρέα) was paid only by women, though not by all women, and the income of a server tax (Dem. *κ̄ rmt iwεf šms*) was levied on temple personnel, or at least mortuary priests. Males, with the possible exception of priests, were still liable for compulsory labor, but now they could commute their compulsory labor requirement with the payment of the compulsory labor tax (Dem. *ἡδ ῥτ*, Gr. λειτουργικόν), and thus even compulsory labor was exploited for cash revenues. The old livestock tax, now

51. Kraay, Mørkholm, and Thompson (*Inventory*, pp. 234–36 [nos. 1,664–79]) list sixteen hoards containing 16,329+ coins (16,320+ silver, 9+ gold) from the beginning of the early Ptolemaic period (332–264 B.C.).

52. R. A. Hazzard, *Ptolemaic Coins: An Introduction for Collectors* (Toronto, 1995), p. 71.

53. For bronze coins of Alexander from W. M. F. Petrie's excavation of Naukratis, see Head, "Coins," pp. 63–69. For bronze coins of Alexander, Ptolemy I, and Ptolemy II from the British excavations of the Sacred Animal Necropolis at Saqqara, see Price, "Coins," pp. 156–65, esp. 161–65; and from the recent French excavation of Tanis, see Amandry, "Monnaies isolées," pp. 353–78.

54. Devauchelle, *Ostraca démotiques*, pp. 42–43.

55. J. C. Shelton, "Zum Steuersatz bei der frühptolemäischen ἀλική," *ZPE* 20 (1976): 35–39; and R. Bagnall, "Notes on Greek and Egyptian Ostraka," *Enchoria* 8.1 (1978): 143–46.

56. J. C. Shelton, "Notes on the Ptolemaic Salt Tax under Ptolemy III," *ZPE* 71 (1988): 133–36, dated the third, privileged or C rate from fiscal year 3 of Ptolemy III; Vleeming, *Ostraka Varia*, p. 35, dated it from fiscal year 1 of Ptolemy III; W. Clarysse and D. Thompson, "The Salt-Tax Rate Once Again," *CdÉ* 70 (1995): 223–29, date it from fiscal year 5 of Ptolemy III.

57. *P. Halensis gr.* 1, lines 260–65.

58. D. J. Thompson, "Literacy and the Administration in Ptolemaic Egypt," in *Multi-Cultural Society*, pp. 323–26.

known as the pasture (of livestock) tax (Dem. *ḳtm*, Gr. ἐννόμιον), a sort of capitation tax on livestock, was also still collected.

The grain harvest tax is better attested from the second half of the reign of Ptolemy II onwards, both in land survey papyri from the Fayum and in tax receipts from Thebes. The rates and names of the early Ptolemaic grain harvest tax apparently varied from field to field depending on the administrative status of the land, much as in earlier periods; however, the main categories of land in the early Ptolemaic period were now temple land, cleruchic land, and royal land. Temple estates probably still possessed large amounts of temple land (Gr. ἱερὰ γῆ) in Upper Egypt, much of which was probably still held and cultivated by private individuals, who probably still paid their harvest tax (Dem. *šmw*, Gr. ἐπιγραφῆ) to the temples;⁵⁹ but in some cases the collection was placed under the authority of Greeks, presumably royal rather than temple granary officials.⁶⁰ Royal and cleruchic land dominates the papyri from the Fayum, which was newly reclaimed in the early Ptolemaic period. Cleruchic land (Gr. κληρουχικὴ γῆ) consisted of allotments (Gr. κλήρος) given to soldiers known as cleruchs (Gr. κληροῦχος, lit. “allotment-holder”), who paid their grain harvest tax (Gr. ἄρταβεία) to the pharaoh, while royal land (Gr. βασιλικὴ γῆ) was cultivated by tenant farmers who paid a high “rent” (Gr. ἐκφόριον) to the pharaoh, ranging from 2 1/2 to 5 artabas of wheat per aroura out of an average yield of 10 artabas per aroura. Unfortunately, it is impossible to determine exactly when the grain harvest tax on temple land was placed under the authority of royal officials and when the categories of cleruchic and royal land were introduced, due to the limited evidence from the preceding Persian period and the beginning of the early Ptolemaic period.

The harvest taxes levied on vineyards and orchards, however, were definitely reformed between years 21 and 22 of Ptolemy II (264 B.C.). Previously, a sixth of the harvest of vineyards and orchards held and cultivated by private individuals within temple estates was paid to the temples; now the tax was extended to vineyards and orchards held and cultivated by private individuals outside temple estates, who paid to the cult of Arsinoe II Philadelphus, and the tax was put under the authority of tax farmers. The harvest of vineyards could be paid in either cash or kind, that is wine, but that of orchards had to be paid in cash. As with the new salt tax, certain categories of people qualified for a reduced rate, a tenth rather than a sixth of the harvest, namely cleruchs or farmers in the Thebaid.⁶¹

State monopolies on the production of certain more or less essential commodities like oil and beer first appear in Ptolemaic Egypt after year 21 of Ptolemy II. Indeed, rules for the oil monopoly, dating from Macedonian year 27, are recorded in *P. Rev. Laws*, columns 38–72, immediately following the new rules for the apomoira tax. The state limited production of oil in each nome by restricting the amount of land which could be planted in oil-producing sesame or castor and prohibited the importation of oil from outside the nome, guaranteeing that all the oil would be sold at fixed prices. The gross income of the monopoly could then be estimated from the amount of land planted in oil crops and from the fixed prices, so tax farmers could make their bids to operate the monopolies on an informed basis. One of the basic principles of the Ptolemaic monopolies, namely guaranteeing an identifiable gross income, is clearly similar to the basic principle of Ptolemaic tax farming, so perhaps the former is derived from the latter. It is perhaps significant that another basic principle of the Ptolemaic monopolies, namely restricting the availability of a commodity to support or perhaps even increase its price, was apparently already known in Egypt at the beginning of the early Ptolemaic period, as shown by the anecdote about Alexander’s satrap Cleomenes in Pseudo-Aristotle, *Oeconomica* 2.33.

Temple tax receipts, for the burial tax and for the price of burial plots, were issued by temple personnel and sometimes described the payment as “for the temple.” Thus it would seem that temples had their own sources of revenue, but a Demotic tax-farming agreement for the burial tax suggests that the moneys were at least collected by a *shn*-official,⁶² probably a state official.⁶³ The collection of temple revenues by the state perhaps oc-

59. K. Vandorpe, “The Ptolemaic Epigraphic or Harvest Tax (*shemu*),” *AfP* 46 (2000): 169–232.

60. O. Bodl. Gr. Inscr. 2160 (*GO Tait Bodl.* 147), O. Bodl. Gr. Inscr. 1156 (*GO Tait Bodl.* 146), O. Bodl. Gr. Inscr. 358 (*GO Wilcken* 1253), O. Bodl. Gr. Inscr. 267 (*GO Tait Bodl.* 148), O. Bodl. Gr. Inscr. 231 (*GO Wilcken* 1489), *GO Theban* III 17, and O. BM 12640 (*GO Wilcken* 1336).

61. For this interpretation of *P. Rev. Laws*, columns 23–37, see Clarysse and Vandorpe, “Ptolemaic Apomoira,” pp. 5–42.

62. *P. BM* 10528 (Glanville), dated to Egyptian year 14 of Ptolemy I; for this document as a tax-farming agreement, see Vleeming, *Ostraka Varia*, p. 115.

63. *P. BM* 10537 and 10536 (Glanville) mention two Greek *shn*-officials.

curred with the apomoiras as well. The replacement of the tenth of the scribes and representatives and the 2 1/2 kite for the tax of the house with the enrollment tax (Gr. ἐγκύκλιον) late in the third century B.C. may also have replaced a temple sales tax paired with a state sales tax with a single sales tax collected by the state.⁶⁴

1.1.E. EARLY PTOLEMAIC TAX REVENUES AND THEIR COST

The early Ptolemies undoubtedly earned more money from taxes than previous rulers of Egypt due to the increased monetization of the Egyptian economy and to the early Ptolemaic innovations to the tax system that allowed them to tap the increased quantity of money in circulation. Herodotus (III: 91) gives the annual tribute of the satrapy of Egypt and Cyrenaica under the Persian King Darius as 700 Babylonian talents (or 833 Euboean talents) of silver and 120,000 unspecified units of grain just for the Persians and their auxiliaries stationed in Memphis. In contrast, Hieronymus (*Commentariorum in Danielelem* III, xi, 5) gives Ptolemy II's annual income from Egypt as 14,800 talents of silver and 1,500,000 artabas of grain. Presumably the grain would have been redistributed in Egypt as rations in lieu of cash payments, much as in the Persian period; if it had been exported abroad for cash, it would presumably have been reckoned as income in silver. Other classical historians, however, mention only silver; Diodorus Siculus (17.52.6) gives Ptolemy XII Auletes' annual income as 6,000 talents of silver, while Strabo (17.1.13) puts it at 12,500 talents, citing a lost oration of Cicero.⁶⁵

These revenue figures are of course all suspect and probably exaggerated. If Egypt had a population between three and seven million under the early Ptolemies,⁶⁶ the salt tax would have raised between 625 and 1,460 talents of silver annually at the A rate under Ptolemy II, 1 1/2 drachmas for men and 1 drachma for women. Sale of grain abroad could theoretically have raised a similar amount; Aurelius Victor (*Epitome de Caesaribus* I, 6) says Egypt supplied six million artabas of grain to Rome under the first Caesars, and Justinian (*Edict XIII*, 8) gives the annual wheat assessment in the sixth century A.D. as eight million artabas, which would have raised 1,500 or 2,000 talents of silver respectively at early Ptolemaic prices (1 1/2 drachmas per artaba). The early Ptolemies had numerous other taxes and sources of revenue, of course, but it seems unlikely that they would have been sufficient to push early Ptolemaic revenues to the level described by Hieronymus since the capitation taxes and the grain harvest were the most broadly based taxes and hence probably the largest sources of revenue. Nonetheless, early Ptolemaic revenues were clearly much higher than the Persian revenues described by Herodotus.

A very rough idea of the cost of these revenues to the individual taxpayer can be calculated from the known rates of the capitation taxes and the average wage for unskilled labor in the early Ptolemaic Zenon papyri, about 1 obol per day (see *Section 1.3.A*):

		<i>Capitation Tax:</i> <i>obols = days</i>	<i>Compulsory</i> <i>Labor: days</i>	<i>Total: days</i>	<i>Total 1 Man + 1</i> <i>Woman: days</i>
Yoke Tax (285[?]-264 B.C.)	Man:	48	10-24	58-72	58-72
Salt Tax A Rate (264-254 B.C.)	Man:	9	10-24	19-33	
	Woman:	6	—	6	25-39
Salt Tax B Rate (254 B.C.- ?)	Man:	6	10-24	16-30	
	Woman:	3	—	3	19-33
Salt Tax C Rate (243 B.C.- ?)	Man:	4	10-24	14-28	
	Woman:	1 1/2	—	1 1/2	15 1/2-29 1/2

64. Vleeming, "Tithe of Scribes," pp. 347-50.

65. For a discussion of these sources, see Hazzard, *Ptolemaic Coins*, pp. 53 (n. 9), 79 (n. 39).

66. Diodorus Siculus (1.31.6-9) gives the population as three million in his day (first century A.D.) and seven million earlier. Josephus

(*Bellum Judaicum* 2.385) gives the population as seven and one-half million excluding Alexandria in his day (first century A.D.). The high figures have been doubted; see D. W. Rathbone, "Villages, Land and Population in Graeco-Roman Egypt," *Proceedings of the Cambridge Philological Society* 216, new series 36 (1990): 103-42.

The number of days of work needed to pay the annual capitation taxes is surprisingly small; the annual compulsory labor requirement appears to have been larger. However, the burden of earning money to pay the annual capitation taxes may have been heavier than it initially appears. Even though the early Ptolemaic economy was more monetized than in preceding periods, redistribution probably still played a significant role alongside the monetized market economy, making it difficult to earn cash wages. The Archive of Zenon reveals that even on the Fayum estate of the dioketes Apollonios, the chief finance minister under Ptolemy II, personnel were partially paid in grain rations (Gr. σιτομετρία),⁶⁷ money wages were frequently in arrears, payments were often ultimately made in kind rather than in cash, and loans and gifts in money and kind were an important supplement to unreliable wages.⁶⁸ The situation was probably no different on temple estates, which still played a major role in the early Ptolemaic economy, especially in Upper Egypt; priests and other temple personnel were still paid in rations in the second century B.C.⁶⁹ and hence probably in the third century B.C. as well.

1.1.F. SILVER FLIGHT, DEFLATION, AND TAX RATES

In New Kingdom Egypt, the value of a given weight of silver relative to the value of the same weight of gold was 1:2, while the value of a given weight of silver relative to a given weight of copper fluctuated between 100:1 and 60:1.⁷⁰ The value of silver relative to gold and copper in New Kingdom Egypt was thus extremely high compared to the rest of the ancient Near East, where the silver:gold ratio was about 1:10 and the silver:copper ratio was about 20:1. The high value of silver could be attributed to scarcity, assuming of course that supply and demand actually determined the value of metals at this period; Egypt exploited gold mines in its Eastern Desert and Nubia and copper mines in the Sinai but apparently had no silver mines.⁷¹

By the reign of Alexander the Great, the value of silver relative to gold had fallen considerably. Alexander the Great's satrap Cleomenes issued gold staters weighing 8.6 grams worth 20 drachmas and silver tetradrachmas weighing 17.2 grams worth 4 drachmas,⁷² implying a silver:gold ratio of 1:10.⁷³ Evidently silver was no longer as scarce as it had been a thousand years earlier in the New Kingdom, again assuming that supply and demand actually determined the value of these metals. Perhaps the increased trade between Greece and Egypt from the Saite period onward had increased the supply of silver circulating in Egypt; indeed, if silver had been scarcer and more valuable in Egypt than in Greece with its abundant silver mines, then the greater purchasing power of silver in Egypt may itself have been a strong incentive to trade.

Under Ptolemy I Soter and Ptolemy II Philadelphus, the value of silver relative to gold fell further. Ptolemy I issued gold pentadrachmas (Gr. πντήραχμα) weighing 17.8 grams worth 60 drachmas, gold hemidrachmas weighing 1.8 grams worth 6 drachmas, and new "light" silver tetradrachmas weighing 14.2 grams worth 4 drachmas,⁷⁴ implying a silver:gold ratio of 1:12.⁷⁵ Ptolemy II issued gold octadrachmas (Gr. οκταδραχμα) weighing 28.4 grams and worth 100 drachmas and gold tetradrachmas (Gr. τετραδραχμα) weighing 14.2 grams and worth 50 drachmas.⁷⁶ Compared to the "light" Ptolemaic silver tetradrachma weighing 14.2 grams and worth 4 drachmas, this gives a silver:gold ratio of 1:12.5.⁷⁷ To support these lower values for silver relative to gold would have required still larger supplies of silver to circulate in Egypt, again assuming that supply and demand actually determined the value of silver, so Ptolemy I's introduction of the "light" Ptolemaic silver tetradrachma may have been intended to keep these silver pieces in Egypt since outside of Egypt they were worth only their weight in silver, about 20 obols, and not their face value of 4 drachmas or 24 obols.⁷⁸

67. T. Reekmans, *La sitométrie dans les archives de Zénon* (Papyrologica Bruxellensia 3; Brussels, 1966); for the cost of rations deducted from the wages of weavers, see *P. Lille dem.* III 99 recto, column 2.

68. T. Reekmans, *La consommation dans les archives de Zénon* (Papyrologica Bruxellensia 27; Brussels, 1996), pp. 78–96, 125–40.

69. In H. Thompson, *A Family Archive from Siut, from Papyri in the British Museum, Including an Account of a Trial before the Laocritae in the Year B.C. 170* (Oxford, 1934), for example, see *P. BM* (Siut) 10575 ("A"), line 9; *P. BM* (Siut) 10591 recto ("B"), column viii, lines 19–22; and *P. BM* (Siut) 10591 verso ("Vo"), column vii, lines 2–4.

70. J. Černý, "Prices and Wages in Egypt in the Ramesside Period," *Cahiers d'histoire mondiale* 1 (1954): 903–21, esp. 906.

71. A. Lucas, *Ancient Egyptian Materials and Industries*, second edition (London, 1934), pp. 181–93, 203–08.

72. Hazzard, *Ptolemaic Coins*, p. 71.

73. $8.6 \div 20 = 0.43$; $17.2 \div 4 = 4.3$; $0.43 : 4.30 = 1 : 10$.

74. Hazzard, *Ptolemaic Coins*, p. 75.

75. $17.8 \div 60 = 0.30$; $14.2 \div 4 = 3.55$; $0.30 : 3.55 = 1 : 11.83$ (or 1:12).

76. Hazzard, *Ptolemaic Coins*, pp. 77–78.

77. $28.4 \div 100 = 0.28$; $14.2 \div 4 = 3.55$; $0.28 : 3.55 = 1 : 12.67$ (or 1:12.5).

78. Hazzard, *Ptolemaic Coins*, p. 75.

The early Ptolemies ultimately may not have been able to keep enough silver in Egypt for their purposes. The new broad-based taxes introduced by the early Ptolemies undoubtedly increased the demand for silver within Egypt, potentially creating a shortage even if the actual amount of silver in circulation remained constant; and if the early Ptolemies ever succumbed to the temptation to spend some of their tax revenues abroad rather than in Egypt, they ran the risk of actually depleting the amount of silver in circulation in Egypt. And in fact, early Ptolemaic coinage shows a gradual reduction in the weight of silver denominations, which could reflect a growing shortage of silver, as well as a desire to keep silver in Egypt as explained above. Ptolemy I Soter reduced the weight of his silver tetradrachms from the Attic standard of 17.2 gr used by Alexander and his satrap Cleomenes, to the Rhodian standard of 15.7 gr, then to 14.9 gr, and finally to 14.2 gr. He also introduced “light” silver drachmas and hemidrachmas weighing 3.6 gr and 1.8 gr respectively and produced bronze coins probably worth 1 1/2 obols (24 gr), 1 obol (16 gr), 1/2 obol (8 gr), 1/4 obol (4 gr), and 1/8 obol (2 gr).⁷⁹

Furthermore, early Ptolemaic coinage shows a gradual replacement of the smaller silver denominations with larger bronze coins, again suggesting a growing shortage of silver within Egypt. Ptolemy II Philadelphus retained Ptolemy I’s “light” silver tetradrachmas of 14.2 gr and initially his “light” silver drachmas of 3.6 gr as well, together with his bronze coins worth 1 obol (16 gr) and 1/2 obol (8 gr). Sometime during the 260s B.C., however, Ptolemy II withdrew the “light” silver drachmas and introduced heavy bronze coins worth 1 drachma (96 gr) and 3 obols (48 gr), perhaps in conjunction with the introduction of the salt tax and other tax reforms between years 21 and 22 (264 B.C.). Then, sometime during the 250s B.C., Ptolemy II replaced all his bronze coins with “lighter” coins worth 1 drachma (72 gr), 2 obols (24 gr), 1 obol (12 gr), 1/2 obol (6 gr), 3/8 obol (4.5 gr), and 1/4 obol (3 gr), possibly in conjunction with the change from the A to the B rate of the salt tax in fiscal year 31 (254 B.C.).⁸⁰ This system of “light” bronze coins was retained by Ptolemy III Euergetes and by Ptolemy IV Philopator until the latter introduced a new copper accounting system in 210 B.C., in which 60 copper drachmas were equated to the old silver drachma and ca. 1,000 copper drachmas to a real silver tetradrachma.

Not only the types but also the numbers of coins found in Egypt from the end of the early Ptolemaic period (264–200 B.C.) after the reforms of Ptolemy II may argue for a growing shortage of silver. As in preceding periods, the coins mostly come from hoards. In marked contrast to the earlier periods, however, the number of silver coins in these hoards falls sharply and for the first time is exceeded by the numbers of bronze and even gold coins.⁸¹ The increase in bronze coin hoards could point to a shortage of silver coins, though it could also simply indicate that the practice of hoarding was spreading to poorer segments of society that had little access to silver. The simultaneous increase in gold coin hoards, however, is less equivocal and suggests either that gold was surprisingly common or more likely that there was a silver shortage.

The evidence for a silver shortage in early Ptolemaic Egypt is by no means unambiguous. If supplies of silver were growing short, one would expect to see silver increase in value relative to other commodities and services; or put another way, prices of goods and services (i.e., wages) expressed in terms of silver should decrease, the phenomenon known as “deflation.” Some evidence for deflation in early Ptolemaic Egypt can be seen in the decreasing rates of the capitation taxes under Ptolemy II and III, provided the Ptolemies did not reduce taxes out of sheer beneficence, which seems unlikely. The reduction in the rates of the capitation tax through time could have been partially offset by an increase in the number of surcharges and other taxes, however, and prices from the same period, during the reigns of Ptolemy II and III, show no clear evidence of deflation.⁸²

79. Hazzard, *Ptolemaic Coins*, pp. 74–76.

80. Hazzard, *Ptolemaic Coins*, pp. 64–65, 77–78.

81. Kraay, Mørkholm, and Thompson (*Inventory*, pp. 236–39 [nos. 1,680–85 and 1,687–1,700]) list twenty hoards containing 1,295+ coins (558+ bronze, 294+ silver, and 443+ gold) from the end of the early Ptolemaic period (264–200 B.C.). To these, add the hoard of 456 bronze coins from Saqqara described by M. Jessop Price, “The Coins,” in *The Anubieion at Saqqâra 1: The Settlement*

and the Temple Precinct, edited by D. G. Jeffreys and H. S. Smith (EES Excavation Memoir 54; London, 1988), pp. 66–70; and the hoard of 679 bronze coins of Ptolemy II and III from Elephantine described by Noeske, “Prämonetäre Wertmesser,” pp. 206–08.

82. H. Cadell and G. Le Rider, *Prix du blé et numéraire dans l’Égypte lagide de 305 à 173* (Papyrologica Bruxellensia 30; Brussels, 1997), pp. 28–30, 59–60.

1.2. ADMINISTRATION OF THE EARLY PTOLEMAIC TAX SYSTEM

The early Ptolemaic taxes were merely the small visible tip of a vast administrative iceberg. The taxes each required an initial strict accounting of the objects of taxation — people, property, or property transfers — to predict accurately the tax revenues and thereby encourage high bids from tax farmers to increase royal revenues, and then the administration controlled the actual collection of the taxes to make sure that no objects were overlooked or otherwise evaded taxation.

The large number of early Ptolemaic taxes were in fact calculated and administered from a relatively small number of primary records or documentation. The census provided the primary documentation for the capitulation taxes, a number of personal taxes, the compulsory labor requirement or its cash commutation, and even the livestock tax. The land survey or cadastre provided the primary documentation for the harvest taxes and the notarization and registration of contracts provided the primary documentation for sales taxes on real property transfers. This relatively small number of primary records or documentation may have been required by the limited number of scribal man-hours available in early Ptolemaic Egypt since all the accounting and checking had to be done by hand, without double-entry bookkeeping.⁸³

Greek administrative documents from the Fayum show that the information in these primary records or documentation was collected and compiled by a hierarchy of clerks or scribes associated with a parallel hierarchy of governors charged with maintaining law and order. The lowest level of this administrative hierarchy was the village (Gr. κώμη), governed by a komarch (Gr. κομάρχης) and the village scribe or komogrammateus (Gr. κομογραμματεύς, Dem. *sh tmy*). The next level of the administrative hierarchy was the district or toparchy (Gr. τοπαρχία), governed by a toparch (Gr. τοπάρχης) and the district scribe or topogrammateus (Gr. τοπογραμματεύς, Dem. *sh m³ʿ*). Several districts or toparchies constituted a nome (Gr. νομός), of which Egypt had forty-two. Each nome was originally governed by a nomarch (Gr. νομάρχης), replaced under the early Ptolemies by a military governor or strategos (Gr. στρατηγός) and the royal scribe (Gr. βασιλικός γραμματεύς, Dem. *sh pr-ʿ*).⁸⁴

The active management of the royal finances and revenues, as opposed to the passive collection of information and compilation of primary records or documentation, was conducted in each nome by the oikonomos (Gr. οἰκονόμος) and the checking scribe or antigrapheus (Gr. ἀντιγραφεύς), who organized the auctions of tax-farming contracts and royal monopolies and the appointment of tax collectors. The oikonomoi and checking scribes reported to the chief finance minister or dioiketes (Gr. διοικητής) in Alexandria. The dioiketes Apollonios who held office during the second half of the reign of Ptolemy II possessed an immense gift estate (Gr. δωρεά) in the Fayum around Philadelphia and the Archive of Zenon, his estate manager, is a major source of information about the early Ptolemaic economy and administration.

Money tax collectors (Gr. λογευταί), like tax farmers (Gr. τελῶναι), were not a part of this hierarchy of regular officials. Money tax collectors were appointed by agreement between the oikonomos and a tax farmer to collect a particular money tax in a particular tax collection district for the duration of the tax-farming contract, usually one year, and were paid a fixed wage out of the same account of the tax farmer into which the taxes were paid. Tax collection districts were apparently also not a part of the hierarchy of regular administrative districts since some tax documents refer to (tax collection) districts (Gr. τόποι) consisting of a group of villages smaller than a toparchy.⁸⁵ The collection of harvest taxes in kind was probably organized differently,

83. For the lack of double-entry bookkeeping in the contemporary early Ptolemaic Archive of Zenon, see E. Grier, *Accounting in the Zenon Archive* (New York, 1934), p. 7 (n. 5). The development of double-entry bookkeeping in Italy during the thirteenth century A.D. has sometimes been accorded great historical significance, notably by W. Sombart, who claimed that it was a pre-condition for capitalism; however, for a defence of single-entry bookkeeping (with literature), see D. W. Rathbone, *Economic Rationalism and Rural Society in Third-Century A.D. Egypt: The Heroninos Archive and the Appianus Estate* (Cambridge, 1991), p. 332; and D. P. Kehoe, *Management and Investment on Estates in Roman Egypt during the Early Empire* (Papyrologische Texte und Abhandlungen 40; Bonn, 1992), p. 3 (n. 7).

84. The Fayum, from which the majority of administrative documents come, was initially organized differently, with a number of district nomarchs instead of toparchs under the nome nomarch; only in the reign of Ptolemy III were the district nomarchs phased out and replaced by toparchs to bring the nome in line with the rest of Egypt. See W. Clarysse, "Nomarchs and Toparchs in the Third Century Fayum," in *Archeologia e Papi nel Fayyum: Storia della Ricerca, Problemi e Prospettive*, Atti del Convegno internazionale, Siracusa, 24–25 Maggio 1996 (Quaderni del Museo del Papiro-Siracusa 8; Syracuse, 1997), pp. 69–76.

85. Thompson, "Infrastructure of Splendour," pp. 252–53.

as it was not farmed out, but little evidence is known from the early Ptolemaic period. Some tax documents do, however, refer to basins (Gr. περιχώματα), groups of fields presumably lying together between dikes and canals and other obvious boundaries forming discrete units for land surveys; a village could possess several basins.

The early Ptolemies may have inherited much of this administrative system from their predecessors. At least two types of primary records or documentation, the land survey and the notarization and registration of contracts, existed before Alexander conquered Egypt and possibly a simple census as well. Continuity of these primary records or documentation in turn implies at least some continuity in the hierarchy of clerks or scribes who compiled them. Early Ptolemaic innovations were made, of course, notably the administration of the new capitation and personal taxes in money, but these innovations appear for the most part to have been additions to the existing administrative apparatus rather than reforms.

1.2.A. CAPITATION TAXES, CENSUSES, AND CENSUS DECLARATIONS

It seems likely that the census was used to calculate and collect the capitation taxes (both the yoke tax and the later salt tax), personal taxes like the wool tax or the income of a server tax, the compulsory labor requirement or its commutation through the compulsory labor tax, and even the pasture of livestock tax. First, many receipts are for payments of several of these taxes, usually the salt tax and one or more others, implying that these taxes were paid at the same time to the same authorities. Other documents explicitly refer to the calculation and collection of the salt tax together with the wool tax and the compulsory labor tax.⁸⁶ Furthermore, the censuses and census declarations contain precisely the information used to collect these taxes: the names, sex, profession, and status of the members of each household, together with the number of livestock they owned. Finally, some censuses and census declarations explicitly refer to some of these taxes (see *Sections 1.2.A.1–2*).

The census may date back to the Saite period since Herodotus (II: 177) says that the pharaoh Amasis introduced the requirement that Egyptians declare their source of livelihood before their nomarch.⁸⁷ No evidence of any broad-based capitation taxes or personal taxes in money is known from the Saite period, so if Herodotus' account is correct, the census may originally have been introduced to register males for the compulsory labor requirement.⁸⁸ The early Ptolemies may then have used the existing census administration as a basis for calculating and collecting their first capitation tax, the yoke tax, which was also levied on males, alongside the old compulsory labor requirement. The kinds of information collected in the census may then have been expanded under Ptolemy II to support the second capitation tax, the salt tax, which was levied on men and women at different rates, and the various personal taxes introduced after his year 21 (264 B.C.).

1.2.A.1. CENSUSES AND REPORTS

Several examples of censuses and reports relate to censuses from the third century B.C., from the reign of Ptolemy III Euergetes and perhaps even from the end of the reign of Ptolemy II Philadelphus.⁸⁹ All come from the Fayum rather than Thebes, but Thebes may not have been radically different. It is not known how often the censuses took place.⁹⁰ The censuses recorded names of people by household and village, distinguished by sex, profession, and perhaps status. Some censuses also recorded numbers of livestock by household and village,

86. *P. Berl. Eleph. dem.* II 13535 + 23677, dated to year 11, Payni, of Ptolemy III (237/236 B.C.), an oath to undertake the salt tax and wool tax in the "field of Elephantine"; and *P. Berl. Eleph. dem.* II 13537, dated to year 5, Payni 9, of Ptolemy IV (218/217 B.C.), a letter correcting omissions to the census (*Dem. spsp*) in the "field of Elephantine," with subsequent shortfalls in the salt tax, the compulsory labor tax, and the wool tax.

87. Hombert and Préaux, *Recherches*, p. 44; and Rathbone, "Egypt, Augustus and Roman Taxation," p. 92 (n. 3).

88. Thompson, "Infrastructure of Splendour," pp. 252–53.

89. A number of undated censuses with payments of the salt tax at the B rate, are attested from the end of the reign of Philadelphus through the reign of Euergetes.

90. During the Roman period (30 B.C.–A.D. 284), the census took place every fourteen years, but the evidence for the Ptolemaic period is equivocal; see Hombert and Préaux, *Recherches*, pp. 47–52.

distinguished by species and sex, and at least one census recorded immovables as well.⁹¹ Some censuses also recorded individual tax payments and some included calculations of tax totals. Some reports also recorded calculations of tax totals without the names of people.⁹²

By analogy with the land survey, which was conducted twice annually, censuses with lists of names of people by household, with or without calculations of tax totals, but **without** individual tax payments, may have been prepared before the tax collection to estimate revenues.⁹³ Censuses with lists of names of people by household, with or without calculations of tax totals, but **with** individual tax payments, may have been used to check that the taxes were indeed collected.⁹⁴ Calculations of tax totals without lists of names of people by household may be fragments of a census, or may be separate reports prepared for higher fiscal authorities;⁹⁵ it was impractical to list names for areas larger than a toparchy.⁹⁶

Examples of Early Ptolemaic Censuses and Reports:

P. Lille gr. I 10 — Fayum, third century B.C.

Calculations of tax totals for the Arsinoite nome (salt tax B rate of 1 dr. for men and 3 ob. for women).

P. Lille dem. III 99 — Fayum, 229/228 B.C.

Dated year 19. List of names of people by household with professions for the **salt tax**, of livestock for the **pasture tax** (*k̄tm*), with accounts of weavers of *in-šn*, and calculations of tax totals (1/3 kite for men, 1 1/2 ob. for women = salt tax C rate; and 1 ob. for livestock), with comparison with totals of the previous year (year 18).

+ **P. Sorb. gr. inv. 211–12*⁹⁷ — Fayum, 229/228 B.C.

Dated year 19. Calculations of tax totals.

P. Lille dem. III 100 — Fayum, probably reign of Ptolemy III.

Bank receipt for the **salt tax** for two villages = calculations of tax totals (4 ob. for men = C rate, attested only under Ptolemy III [and the beginning of Ptolemy IV?]).

P. Lille dem. III 101 — Fayum, third century B.C.

List of names of people by household with professions and with tax payments (1/2 kite [occasionally 1/2 1/12, rarely 1/3 or 1/3 1/12] for men, 1/4 kite for women, probably = salt tax B rate + obol tax).

P. Sorb. gr. inv. 331 fr. 2 (*SB XII 10860*) — Fayum, third century B.C.

List of names of people by profession.

P. Louvre N. 2338 (*P. Paris gr. 66 = UPZ II 157*) — Thebes, 241 B.C.(?)

Dated year 6. Report to the **oikonomos** of amounts of compulsory labor already used and amounts still available in the Peritheban (tax) district, reckoned in naubia.

P. Petrie gr. II 36, 1 — North Fayum, third century B.C.

Dated year 6, Phamenoth 16. List of plots, names of owners, statuses, areas, and depths = amount of *aoilia*. Perhaps a report of how the *aoilia* were used (cf. *UPZ II 157*) rather than a land survey as suggested by D. J. Crawford, *Kerkeosiris: An Egyptian Village in the Ptolemaic Period* (Cambridge, 1971), p. 10.

91. An unpublished census in Munich records immovables (D. J. Thompson, pers. comm.).

92. For a more detailed overview of the subject, see Thompson, "Infrastructure of Splendour," pp. 242–57.

93. *P. Lille dem. III 99* and CPR XIII 27–29.

94. *P. Lille dem. III 101* and CPR XIII 4–10, 12–22, 25–26, 30.

95. *P. Lille gr. I 10*, *P. Lille dem. III 100*, *P. Petrie gr. III 93*, *P. Gurob gr. 27*, and CPR XIII 1–3, 11.

96. Thompson, "Infrastructure of Splendour," p. 253.

97. For a preliminary report on the unpublished fragments, see W. Clarysse, "Greeks and Persians in a Bilingual Census List," *Acta Demotica, Acts of the Fifth International Conference of Demotists, EVO 17* (1994): 69–77.

P. Petrie gr. III 59a–d — Fayum, third century B.C.

List of names of people by household and totals of people by profession.

P. Petrie gr. III 93 — Fayum, probably reign of Ptolemy III.

Calculations of tax totals (4 ob. for men and 1 1/2 ob. for women, probably = salt tax C rate, attested only under Ptolemy III [and the beginning of Ptolemy IV?]).

P. Petrie gr. III 108–109 — Fayum, 252–247 B.C.

Dated years 34–35 (108) and 36–38 (109). Lists of cleruchs with payments for the **dike, salt, pasture, and guard taxes** in successive years.

P. Petrie gr. III 112 — Fayum, 222–220 B.C.

Dated years 26 and 2. Lists of cleruchs with payments for the **dike, salt, sheep, and guard taxes** in successive years.

P. Gurob gr. 27 — Fayum, probably reign of Ptolemy III.

Calculations of village tax totals (4 ob. for men and 1 1/2 ob. for women, probably = salt tax C rate, attested only under Ptolemy III [and the beginning of Ptolemy IV?]).

**P. Ashmolean dem. inv. 1984.93*⁹⁸ — Lycopolite nome, third century B.C.

List of names of people by household with professions and ages.

P. Berlin gr. 13297 (BGU VI 1236) — (?), probably reign of Ptolemy III.⁹⁹

Undated. Calculations of tax totals for the **salt tax** (4 ob. for men and 1 1/2 ob. for women = C rate, attested only under Ptolemy III [and the beginning of Ptolemy IV]), for a **χηνῶν λογεία** (3 ob.), and a **χηνῶν λογεία** (5 1/2 ob.).¹⁰⁰

CPR XIII 1–30 — Fayum, third century B.C.

Thirty lists of names of people by household, some with tax payments, and calculations of tax totals for **salt** (1 dr. for men and 3 ob. for women = B rate), **guard**, and **obol taxes**.

+ *P. Vindob. G 40685–86 (SB XX 14577–78)*¹⁰¹ — Fayum, third century B.C.

Totals of livestock by type.

1.2.A.2. CENSUS DECLARATIONS

The census was probably compiled or at least modified through separate household census declarations (Gr. ἀπογραφαί). Several examples of census declarations and reports are based on census declarations from the third century B.C., again all from the Fayum rather than Thebes. The census declarations may list names of members of a household, numbers of livestock, and quantities of movables (grain) and immovables (houses and other property), though no census declaration lists all these categories.¹⁰²

98. One column is discussed in Thompson, “Infrastructure of Splendour,” pp. 249–50.

99. The editor dated it to the second to first centuries B.C., but Hombert and Préaux (*Recherches*, p. 45) and T. Reekmans (“Parerga Papyrologica II,” *CdÉ* 30 [1955]: 361) redate it to third century B.C.

100. For the text, see also *P. Tebt. gr. III*, 1, 814, n. to line 45; *P. Tebt. gr. III*, 2, 880 introduction; and Hombert and Préaux, *Recherches*, pp. 45–46. Reekmans (“Parerga Papyrologica II,” p. 361) suggests reading a geographical name + λογεία, as in Συηνιτών λογεία rather than χηνῶν λογεία.

101. H. Harrauer, “Zwei ptolemäische Papyri zur Schafhaltung,” in *Miscellanea papyrologica in occasione del bicentenario dell’edizione della Charta Borgiana 1*, edited by M. Capasso, G. Messeri Savorelli, and R. Pintaudi (*Papyrologica Florentina* 19; Florence, 1990), pp. 285–95. The papyrus is from the same mummy cartonnage as *CPR XIII 1–30*.

102. For more detailed overviews of early Ptolemaic census declarations, see P. van Minnen, “Taking Stock: Declarations of Property from the Ptolemaic Period,” *Bulletin of the American Society of Papyrologists* 31 (1994): 89–99; and Thompson, “Infrastructure of Splendour,” pp. 244–45.

Examples of Early Ptolemaic Census Declarations:

P. Lille dem. I 12–20 (+ *Enchoria* 8.2 [1978]: 1–3) — Fayum, 251 B.C.

Dated year 34 which makes year 35. **Nine** declarations of livestock, addressed to the **nomarch**.

P. Sorb. dem. and gr. 2301 and 1196 (*RechPap* 4 [1967]: 99–106) — Fayum, 251 B.C.

Dated year 34 which makes year 35. **Two** declarations of livestock, addressed to the **nomarch**.

Chrest. Wilck. 198 — Fayum(?), 240 B.C.

Dated year 7, Khoiak 4. Declaration of household (names of people) and movables (quantities of grain).

Chrest. Wilck. 199 (= *P. Lille gr.* I 27) — Fayum, third century B.C.

Undated. Declaration of household (names of people).

Chrest. Wilck. 221 — Memphite nome, third century B.C.

Undated. Declaration of immovables (= a house), addressed to the **epimeletes**.

Chrest. Wilck. 222 (= *P. Petrie gr.* III 72a) — Fayum, 232 B.C.

Dated year 15, Phaophi 4. Declaration of immovables (text broken), addressed to the **royal scribe**.

Chrest. Wilck. 224a–c (*P. Cairo Cat.* 10277, 10323, and 10274) — Fayum, 233 B.C.

Dated year 14, Phaophi 30. **Three** reports to the **epimeletes** that immovables (unspecified) have been declared to the **oikonomos** and the **royal scribe**.

Chrest. Wilck. 242 (= *P. Petrie gr.* III 72b) — Fayum, 260 or 222 B.C.

Dated year 25, Tybi 30. Declaration of livestock, addressed in duplicate to the **oikonomos** and the **district scribe**.

Chrest. Wilck. 243 (= *P. Hibeh gr.* I 33) — Herakleopolite nome, 246/245 B.C.

Dated year 2, Phamenoth. Declaration of livestock.

P. Frank. gr. 5 — Oxyrhynchite nome, 241/240 B.C.

Dated year 6. Declaration of household (names of people) for **salt tax** and of livestock.

P. Tebt. gr. III, 1, 814, l. 45–52 — Fayum, third century B.C.

Undated. Copy of a declaration of household (names of people) for **salt tax**, part of a list of copied documents.

P. Köln VII 314 — Herakleopolite nome, 257 B.C.

Dated year 29, Pachons 16. Declaration of immovables (= a garden), which the **royal scribe** registers and which is liable to the **tenth** (a form of the apomoira).

1.2.B. HARVEST TAXES, LAND SURVEYS, AND REPORTS

Land surveys and reports are probably as ancient as the harvest tax in Egypt since the latter was collected with the help of the former. The New Kingdom Wilbour papyrus was a kind of report that must have been based on a land survey. The Third Intermediate Period Papyrus Reinhardt was an actual land survey, while the Griffith and Louvre fragments were reports based on similar land surveys (see *Sections I.1.A–B*).

A few examples of land surveys survive from the third century B.C. as well as reports based on the land surveys, though from the Fayum rather than Thebes. The land surveys tend to be organized by fields (Gr. κατά περίχωμα), usually in the order in which they were surveyed. Two land surveys were actually made each year. Every summer monsoon rains in Ethiopia swelled the Nile, which then overflowed its banks in Egypt. After the Nile flood subsided in the fall, the fields were measured and their borders reestablished before they

were sown with grain.¹⁰³ The fields were then measured again in the spring before the grain harvest in order to calculate the area and estimate the yield and revenue for each field.¹⁰⁴

The land surveys served as the primary records or documentation for a variety of harvest taxes levied on land and crops, often in kind. The rates of the various harvest taxes appear to have varied according to the administrative status of the land, i.e., royal, cleruchic, or temple; the type of land and crop, i.e., grain land planted in grains, oil-producing crops or flax, or walled gardens planted in fruit trees, vines, or vegetables; and in some cases the quality of the annual flood.

Examples of Early Ptolemaic Land Surveys and Reports:

O. dem. L.S. 462.4 (*EVO* 6 [1983]: 15–31 + *Enchoria* 12 [1984]: 193) — Thebes, 258/257 B.C.

Dated to year 28, Thoht of Ptolemy II. Instructions for a nome by nome land survey of all Egypt to be submitted to the **finance minister** (*mr htm*).

P. Strasb. gr. II, 109 — Tremenouis, third century B.C.

Dated to year 7, Pharmouthi 15. Very fragmentary, five broken lines.

P. Lille gr. I 2 — North Fayum, third century B.C.

Undated. List of plots, names of owners, and areas.

P. Petrie gr. III 75 (= *P. Petrie gr.* II 30d) — Fayum, third century B.C.

Report of the **nomarch** on amounts of land sown in Arsinoite nome based on reports of the **toparchs**.

P. Petrie gr. III 95 — North Fayum, 244/243? B.C.

Mentions year 4. Report of a **komarch** on the crops sown around the village of Tebetnus.

P. Petrie gr. III 96 — North Fayum, third century B.C.

Undated. Report listing plots, areas of plots, rates (2 1/2 artabas wheat per aroura), and totals (in wheat and arakos, the latter reduced to wheat at a rate of 5:3), first by crop (Gr. κατὰ φύλλον), then by cultivator (Gr. κατ' ἄνδρα). This report is the verso of *P. Petrie gr.* III 90, a list of names and amounts of wheat.

P. Petrie gr. III 98 — North Fayum, 231/230(?) B.C.

Mentions year 17. List of names of cultivators, areas of plots, rates (5, 4 1/4, or 3 artabas wheat per aroura), totals (in lentils and olyra), and numbers of livestock.

P. Petrie gr. III 99 recto — North Fayum, 249/248 B.C.

Mentions year 37. List of names of cultivators, areas of plots, and rents (Gr. ἐκφόριον).

P. Petrie gr. III 101 — North Fayum, 231/230(?) B.C.

Mentions year 17. List of names of cultivators, areas of plots, rates (5 1/4, 4 3/4, 3, and 2 1/2 artabas wheat per aroura) and totals (in wheat, barley, and olyra).

103. Little evidence for this first land survey in September is known from New Kingdom Egypt, but it certainly existed in Kerkeosiris in the late second century B.C.; see A. Verhoogt, *Menches, Komogrammateus of Kerkeosiris: The Doings and Dealings of a Village Scribe in the Late Ptolemaic Period (120–110 B.C.)* (P. L. Bat. 29; Leiden, 1998), pp. 131–33. Of course, it is possible that this first survey was a late innovation.

104. For evidence of a land survey in January from the Middle Kingdom, called “stretching the cord,” see P. Smither, “A Tax-

Assessor’s Journal of the Middle Kingdom,” *JEA* 27 (1941): 74–76. For evidence of a land survey in February prior to the harvest from New Kingdom Egypt, see the scenes of “stretching the cord” in the tombs of Menna (TT 69), Khaemhat (TT 57), Karasonb (TT 38), Amenhotepsasi (TT 75), and Menkheperresonb (TT 86), cited in S. Berger, “A Note on Some Scenes of Land-Measurement,” *JEA* 20 (1934): 54–56; and Crawford, *Kerkeosiris*, p. 6 (n. 1).

P. Petrie gr. III 102 — North Fayum, third century B.C.

Undated. List of names of cultivators and areas of plots, with specification of areas sown in wheat and barley respectively.

P. Petrie gr. III 103 descr. (= *P. Petrie gr.* II 30b) — North Fayum, third century B.C.

Column 1 probably deals with royal land, giving areas of plots, condition of the land, rates (3, 3 1/2, 4, and 4 1/2, scil. artabas per aoura), and totals. Column 2 deals with cleruchic land.

P. Gurob gr. 26 recto — Fayum, late third century B.C.

List of names of cleruchs, areas of plots, rates (4 1/2 or 3 1/2 artabas wheat per aoura), and totals (in wheat, barley, and olyra; the latter are reduced to wheat at rates of 5:3 and 5:2 respectively).

1.2.C. SALES TAXES, NOTARIZATION, AND REGISTRATION

Sales and other transfers between private individuals were usually private agreements in the early Ptolemaic period, which came to the attention of the administration only if and whether any contracts were officially notarized or registered and if and whether a dispute arose. Thus the most logical manner for the administration to control the collection of sales taxes on real property was to impose an official notarization or registration requirement and to make notarization or registration contingent on payment of any sales taxes.

Indeed, an official notarization or registration requirement seems to have existed for Abnormal Hieratic and Demotic contracts since the Third Intermediate Period (see *Section 1.1.B*). The introduction of a separate administrative and juridical system for Greek contracts under the Ptolemies, however, meant that there were in fact two sets of notarization and registration requirements in the early Ptolemaic period.

1.2.C.1. REGISTRATION OF DEMOTIC CONTRACTS IN EARLY PTOLEMAIC THEBES

Demotic contracts had always been drawn up by official notary scribes (Gr. μονογράφοι), and prior to the Ptolemaic period sales taxes may have been collected at the time of notarization, perhaps by the notaries themselves. At any rate, the sales tax was referred to in some Demotic contracts as “the tenth of scribes (i.e., notaries) and representatives,” and no evidence of separate receipts is known prior to the Ptolemaic period.¹⁰⁵ At the beginning of the early Ptolemaic period, however, under Alexander IV, Ptolemy I, and the first half of the reign of Ptolemy II, separate receipts for the tenth and other sales taxes appear for the first time in Thebes, naming officials other than the notary scribes, suggesting that sales taxes were no longer collected by the notaries, if they ever had been.¹⁰⁶ Somewhat later in the early Ptolemaic period, starting in the second half of the reign of Ptolemy II, Greek subscriptions begin to appear on some Demotic contracts in Thebes,¹⁰⁷ indicating that the contract had been received (Gr. πέπτωκεν) at the “box” (Gr. κιβωτός), perhaps a kind of archive, and

105. Vleeming, “Tithe of Scribes,” p. 344.

106. *P. Bruxelles* 8255 B (*P. Teos-Thabis* 4) and 8255 A (*P. Teos-Thabis* 5), dated to Egyptian year 6 (of Alexander IV); *P. BM* 10537 (Glanville), dated to Egyptian year 21 (of Ptolemy I); *P. BM* 10530 (Glanville), dated to Egyptian year 2 of Ptolemy II; *P. BM* 10536 (Glanville), dated to Egyptian year 5 (of Ptolemy II); *P. BM* 10535 (Glanville), dated to Egyptian year 6 of Ptolemy II; and *P. BM* 10529 (Glanville), dated to Egyptian year 9 of Ptolemy II.

107. The Demotic papyri are *P. Cairo JE* 89367 (*P. Phil. dem.* 14), dated to Egyptian year 21, Epeiph, of Ptolemy II; *P. Louvre* 2433 (*P. Eheberträge* 14), dated to Egyptian year 33, Khoiak, of Ptolemy II; *P. Cairo JE* 89369 (*P. Phil. dem.* 16), dated to Egyptian year 33, Pakhons, of Ptolemy II; *P. Phil.* 29-86-524 A (*P. Phil.*

dem. 19), dated to Egyptian year 8, Hathyr, of Ptolemy III; *P. Cairo JE* 89368 (*P. Phil. dem.* 20) and *P. Cairo JE* 89372 (*P. Phil. dem.* 21), both dated to Egyptian year 11, Thoth, of Ptolemy III; *P. Marseille* 299 and 298 (*Enchoria* 10: 127–39), dated to Egyptian year 13, Hathyr, of Ptolemy III; *P. Louvre* 2429 (*P. Eheberträge* 15), dated to Egyptian year [13?] of Ptolemy III; and *P. Cairo JE* 89373 (*P. Phil. dem.* 22), dated to Egyptian year [13?] of Ptolemy III. The Greek subscriptions on the Philadelphia papyri are published separately by N. J. Reich, “The Greek Deposit-Notes of the Record Office on the Demotic Contracts of the Papyrus-Archive in the University Museum,” *Mizraim* 9 (1938): 19–32.

that it had been registered (Gr. ἐχρημάτισεν),¹⁰⁸ possibly suggesting that registration now took place separately from notarization. A reference to a tax farmer in one of these subscriptions (P. Cairo JE 89367 [*P. Phil. dem.* 14]) suggests that sales taxes were now connected to this registration. Toward the end of the early Ptolemaic period, under Ptolemy IV, a new kind of subscription appears on Demotic contracts in Thebes, indicating that the enrollment tax (Gr. ἐγκύκλιον), a new sales or transfer tax that superseded the “tenth,” had been received (Gr. πέπτωκεν). A reference to copying in one of these subscriptions (P. BM 10829 [Andrews 18]) suggests that this sales tax was also connected to registration. At least one list of abstracts of Demotic contracts, albeit from the Fayum rather than Thebes, is probably the official record of either the notarization or the registration of the contracts.¹⁰⁹

Registrations of Demotic Contracts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date of Text; Subscription</i>	<i>Actions</i>	<i>Official</i>
P. Cairo JE 89367 (<i>P. Phil. dem.</i> 14)	Year 21, Epeiph, P II; Epeiph 12	πέπτωκεν εἰς κιβωτόν; ἐχρημάτισεν	Ἀσκληπιάδης antigrapheus and Ἑρμίας tax farmer
P. Louvre 2433 (<i>P. Eheverträge</i> 14)	Year 33, Khoiak, P II; Khoiak 17	πέπτωκεν εἰς κιβωτόν; ἐχρημάτισεν	Πολυάρατος, appointed by Λέων, the oikonomos
P. Cairo JE 89369 (<i>P. Phil. dem.</i> 16)	Year 33, Pachons, P II; Pachons 2	πέπτωκεν εἰς κιβωτόν	διὰ Πολυάρατου, the one with Λέων, the oikonomos
P. Phil. 29-86-524 A (<i>P. Phil. dem.</i> 19)	Year 8, Hathyr, P III; Hathyr 23	πέπτωκεν εἰς κιβωτόν	διὰ Πράτιος
P. Cairo JE 89368 (<i>P. Phil. dem.</i> 20)	Year 11, Thoth, P III; Thoth 18	πέπτωκεν εἰς κιβωτόν	διὰ Τοτοήτος, the one with Ἰσίδωρος
P. Cairo JE 89372 (<i>P. Phil. dem.</i> 21)	Year 11, Thoth, P III; Thoth 19	πέπτωκεν εἰς κιβωτόν	διὰ Τοτοήτος, the one with Ἰσίδωρος
P. Marseille 299 and 298 (<i>Enchoria</i> 10: 127–39)	Year 13, Hathyr, P III; Hathyr 22	πέπτοκεν εἰς κιβωτόν	—
P. Louvre 2429 (<i>P. Eheverträge</i> 15)	Year [13?, Epeiph?], P III; Epeiph 20	ὑποχειρογράφησεν	Θεόδωρος, the one with Πτολεμαῖος
P. Cairo JE 89373 (<i>P. Phil. dem.</i> 22)	Year [13?, Mesore?], P III; [Mesore]e 16	πέπτωκε[ν εἰς κιβωτόν]	—
P. BM 10463 (<i>SB I 5729</i>)	Year 12, Tybi, P IV; Tybi 4	πέπτωκεν ἐπὶ τὸ ἐν Διὸς Πόλει τῆι μεγάλῃι	Ἑρμοκλῆς, the one employed for the king, the one with τελώνιον τοῦ ἐγκυκλίου Νουμήνιος
P. BM 10829 (Andrews 18)	Year [13?], Khoiak, P IV; Khoiak 23	<i>ir = w pꜣ gy drꜥ md pꜣ sh</i> <i>nty hry</i>	<i>ꜣIy-m-htp sꜣ ꜣImn-htp</i> , the representative of Agathinos son of Sostratos, who is in charge of the enrollment tax of the Pathyrite nome

Example of an Early Ptolemaic Demotic Contract Register:

P. Lille dem. 120 (*Enchoria* 15 [1987]: 1–9) — Fayum, third century B.C.

Undated. List of abstracts of Demotic contracts ordered by date.

108. The verb χρηματίζειν can mean either “to register” or “to draw up an official document,” depending on the context; see P. W. Pestman, “Registration of Demotic Contracts in Egypt. P. Par. 65. 2nd cent. B.C.,” in *Satura Roberto Feenstra: Sexagesimum quintum annum aetatis complenti ab alumnis collegis amicus oblata*, edited

by J. A. Ankum, J. E. Spruit, and F. B. J. Wubbe (Fribourg, 1985), pp. 23–24 (n. m).

109. For a description of a similar text, P. Saqqara inv. 71/72-DP 132, see C. Martin, “Demotic Contracts as Evidence in a Court Case?,” in *Multi-Cultural Society*, pp. 217–20.

1.2.C.2. REGISTRATION OF GREEK CONTRACTS IN EARLY PTOLEMAIC EGYPT

In contrast to Demotic contracts, the earliest Greek contracts from Egypt were not written by official notaries but were merely signed by six witnesses, hence their name, six-witness contracts (Gr. ἕξαμάρτυρος συγγραφή). A fragmentary tax law papyrus (*P. Hibeh gr. I 29 = Chrest. Wilck. 259*) reveals that by the reign of Ptolemy II, however, Greek sales and other transfers of slaves were required to be registered at a state registry (Gr. ἀγορανόμιον) and a tax on the sales or transfers was required to be paid at the royal bank. Indeed, similar registration and tax requirements probably existed for all Greek sales and transfer contracts based on the existence of several lists of abstracts of Greek contracts from the Fayum. One of these (*P. Tebt. gr. III, 1, 815*), ordered by date, is probably the official record of the registration of the contracts; while another (*P. Tebt. gr. III, 2, 969 descr.*), organized by type of contract, may be a secondary document to control the payment of sales taxes.¹¹⁰

Examples of Early Ptolemaic Greek Contract Registers:

P. Tebt. gr. III, 2, 969 descripta — Fayum, 235 B.C.

Mentions year 12 of Ptolemy III. List of abstracts of Greek sales contracts, with large payments for 5% of the sales price, perhaps a sales tax.

CPR XVIII (*P. Vindob. G 40618*) — Fayum, 232/231 B.C.

Mentions year 16 of Ptolemy III. List of abstracts of Greek contracts ordered by place, labeled “register of contracts” ([χρηματισμὸς συναλλαγμάτων]).

P. Tebt. gr. III, 1, 815 — Fayum, 223/222 B.C.

Mentions years 25 and 26 of Ptolemy III. List of abstracts of Greek contracts ordered by date, with small payments for each contract, from 4 obols to 2 drachmas.

1.2.C.3. REGISTRATION OF DEMOTIC AND GREEK CONTRACTS IN LATE PTOLEMAIC EGYPT

In the second century B.C., Greek six-witness contracts began to be replaced by contracts notarized by an official (Gr. ἀγορανόμος) associated with a state registry, who thus acquired the function of a notary as well as registrar.¹¹¹ These Greek “agoranomic” contracts coexisted with the Demotic notarial contracts, although an ordinance of Egyptian year 36 of Ptolemy VI (145 B.C.) decreed that henceforth Demotic notarial contracts would have to be entered into the public register (Gr. χρηματισμὸς) in order to be legally valid. The ordinance also decreed that a Greek summary would be subscribed on the original Demotic contract, which would be returned to the contractors; a separate Demotic abstract would be made to which another Greek summary would be subscribed, which would be kept at the state registry.¹¹² Since a similar form of registration for Demotic contracts at an archive (Gr. κιβωτός) seems to have been in existence already in the third century B.C., complete with a subscribed Greek summary in one case (*P. Louvre 2429 [P. Eheverträge 15]*), the intent of this ordinance was probably to consolidate and standardize the registration of both Demotic and Greek contracts at state registries rather than to create a totally new registration requirement for Demotic contracts.

1.2.D. TAX COLLECTION AND TAX RECEIPTS

The early Ptolemies reckoned their revenues in both money and grain. At least from the middle of the reign of Ptolemy II, royal banks (Gr. βασιλικὰ τράπεζα) located in the nome capitals acted as regional branches of the royal treasury (Gr. βασιλικόν), to which all royal money revenues in the region would eventually be paid. In the villages were also local banks and local tax collectors’ offices (Gr. λογευτήρια), subordinate to

110. B. Kramer, *Griechische Texte 13: Das Vertragsregister von Theogenis (P. Vindob. G. 40618)* (Corpus Papyrorum Raineri 18; Vienna, 1991), pp. 16–34.

111. P. W. Pestman, *The New Papyrological Primer* (Leiden, 1990), pp. 42–43.

112. Pestman, “Registration of Demotic Contracts,” pp. 17–25.

the royal banks in the nome capitals.¹¹³ Numerous granaries probably operated as “grain banks” analogous to the royal banks and their local dependencies.

Private banks are thought to have been introduced to Egypt by the Greeks. The royal banks, which accepted private accounts as well as acting as branches of the royal treasury, appear to have been a later innovation; royal banks are first attested in the middle of the reign of Ptolemy II around 265 B.C. (*P. Hibeh gr. I 29 = Chrest.* Wilck. 259, 1.39–40), perhaps not coincidentally at about the same time that the salt tax was introduced and the apomoirā was reformed.¹¹⁴ Prior to the introduction of royal banks, royal money revenues may have been sent directly from the local tax collectors’ offices to the treasury; although tax collectors’ offices are not attested any earlier than royal banks, royal money revenues like the yoke tax are well attested, and it would have been typical of the early Ptolemies to graft the royal banks onto the existing money tax collection apparatus.

From at least the middle of the reign of Ptolemy II, money taxes were collected by groups of tax collectors (Gr. λογευταί) and their subordinates (Gr. ὑπηρέται), together with the keepers of the receipts (Gr. συμβολοφύλακες), and supervised by one inspector (Gr. ἔφοδος). These officials were appointed by agreement between the oikonomos and the tax farmers to collect a particular tax in a particular tax collection district for the duration of the tax-farming contract, usually one year, and were paid fixed monthly salaries out of the tax revenues, 30 drachmas for tax collectors, 20 drachmas for their subordinates, 15 drachmas for the keepers of the receipts, and 100 drachmas for the inspector.¹¹⁵

The collection of money taxes was usually underwritten by tax farmers (Gr. τελῶνα). The oikonomos regularly auctioned off the potential proceeds from the coming collection of taxes in an area; the state was thus guaranteed a certain income, namely the highest bid, while the highest bidder, the tax farmer, made a profit on all the taxes collected in excess of his bid. Risk, of course, was that the taxes collected would fall short of the tax farmer’s bid, so the tax farmer was required to give sureties to the oikonomos equivalent to the amount of the bid to ensure that he would be able to pay his bid in full, regardless of how much tax was collected. The tax farmers did not actually collect the taxes, however, but merely gave their sureties and checked the accounts of the tax collectors.¹¹⁶

A few tax receipts explicitly state that they were issued by the royal banks and a few more were issued by known royal bankers (see *Section 4.4*), indicating that some taxes at least could be paid at the royal banks directly. Most receipts for money taxes, however, do not give any obvious indication of which institution issued them, and the source and role of these receipts within the administration of the early Ptolemaic tax system have been disputed. Most of these receipts were purely Demotic receipts signed by Egyptian scribes, purely Greek receipts stating that the tax had been paid (πέπτωκεν) through (διὰ) an individual (usually a Greek), or bilingual Demotic and Greek receipts. The same Egyptian scribes signed both the purely Demotic receipts and the Demotic parts of bilingual receipts, and the same predominantly Greek individuals were named on both the purely Greek receipts and the Greek parts of bilingual receipts. Both the Demotic and the Greek are most often written with a brush, the traditional Egyptian writing instrument, rather than the pen, the traditional Greek writing instrument, suggesting the Greek may often have been written by the same Egyptian scribes who wrote the Demotic.¹¹⁷ Unfortunately, neither the Egyptian scribes nor the Greek individuals whom they name are given titles that identify their positions.

113. R. Bogaert, “Liste géographique des banques et des banquiers de l’Égypte ptolémaïque,” *ZPE* 120 (1998): 166–67.

114. R. Bogaert, “Le statut des banques en Égypte ptolémaïque,” in *Trapezitica Aegyptiaca: Recueil de recherche sur la banque en Égypte gréco-romaine* (Papyrologica Florentina 25; Florence, 1994), pp. 47–57.

115. *P. Rev. Laws*, columns 10–13, translated by M. M. Austin, *The Hellenistic World from Alexander to the Roman Conquest: A Selection of Ancient Sources in Translation* (Cambridge, 1981), pp. 395–400; and by R. Bagnall and P. Derow, *Greek Historical Documents: The Hellenistic Period* (Sources for Biblical Study 16;

Chico, 1981), pp. 147–48; for discussion, see G. M. Harper, Jr., “Tax Contractors and Their Relation to Tax Collection in Ptolemaic Egypt,” *Aegyptus* 14 (1934): 49–64, esp. 52–53.

116. *P. Rev. Laws*, columns 1–22, translated by Austin, *Hellenistic World*, pp. 395–400; and Bagnall and Derow, *Greek Historical Documents*, pp. 147–48; and P. Paris gr. 62 (*UPZ* I 112), translated by N. Lewis, *Greeks in Ptolemaic Egypt: Case Studies in the Social History of the Hellenistic World* (Oxford, 1986), pp. 18–20; for discussion, see Harper, “Tax Contractors,” pp. 49–64.

117. W. Clarysse, “Egyptian Scribes Writing Greek,” *CdÉ* 68 (1993): 186–201; and Vleeming, *Ostraka Varia*, pp. 36–38.

Wilcken was the first to study systematically the Greek ostraca and in 1899 he suggested that the (πέπτωκεν) διὰ PN receipts were in fact bank receipts, apparently based on their similarity to the short forms of royal bank receipts.¹¹⁸ Wilcken identifies the Greek individuals whose names were introduced by the preposition διὰ as tax farmers and suggests that these receipts were issued by the banks to tax farmers to indicate that the banks had received payment from the taxpayers named on the receipts. The Egyptian scribes on these receipts would therefore be bank clerks.¹¹⁹

Half a century later, Rémondon rejected Wilcken's suggestion. Rémondon points out that most royal bankers and their scribes were Greek in the third century B.C., whereas virtually all the scribes on (πέπτωκεν) διὰ PN receipts were Egyptians. Furthermore, banks would have been unlikely to issue a separate receipt to a tax farmer for each deposit made by a taxpayer. Rémondon argues instead that the (πέπτωκεν) διὰ PN receipts were issued by the tax farmers to the taxpayers and that the Egyptian scribes were assistants to the tax farmers.¹²⁰

Rémondon is probably correct about the function of the receipts, but he may be wrong about the identity of the Egyptian scribes; it seems more likely that the Egyptian scribes were tax collectors (Gr. λογευταί) appointed by the oikonomos and the tax farmer, perhaps even the "keepers of the receipts" (Gr. συμβολοφύλακες) mentioned in *P. Rev. Laws*, columns 10–13, rather than assistants to the tax farmers. The usual reason for issuing receipts is to protect the payer from claims that he has not paid, so tax farmers would have had little incentive to issue receipts. The state, on the other hand, would have had good reason to issue receipts. The state's revenues were guaranteed no matter how much or little the tax farmer earned, so the state had nothing to lose by protecting the taxpayers, while doing so would enhance its image as dispenser of justice; indeed, protecting the taxpayers was presumably the reason that taxes were collected by tax collectors rather than by the tax farmers themselves. Furthermore, it would be curious to find the predominantly Greek tax farmers employing large numbers of Egyptian assistants when the predominantly Greek bankers did not;¹²¹ especially when the same Greeks may have served as bankers in some years and as tax farmers in others.¹²² It would not, however, be unusual to find Egyptians serving as scribes for the state; the royal scribes (Gr. βασιλικοὶ γραμματεῖς), in contrast to most other officials in the third century B.C., were almost exclusively Egyptians.¹²³

1.3. THE MEDIA OF TAXATION

1.3.A. COINAGE

Gold, silver, and bronze were all accepted media of exchange and taxation in early Ptolemaic Egypt, though for accounting purposes gold and bronze were usually reckoned to silver, which served as an official standard.¹²⁴ Thus early Ptolemaic Greek scribes usually reckoned accounts in units of silver using traditional Greek measures. The basic units of account were the drachma and the obol; 6 obols made a drachma. Obols could be subdivided into 8 chalkoi, though most accounts simply refer to fractions of obols. 100 drachmas made

118. The (πέπτωκεν) διὰ PN receipts constitute Wilcken's bank receipt formulae 2a and 2b, written with and without πέπτωκεν respectively; see U. Wilcken, *Griechische Ostraka aus Aegypten und Nubien* 1 (Leipzig, 1899), pp. 64–69.

119. Wilcken, *Griechische Ostraka*, pp. 67–69.

120. R. Rémondon, "Ostraca provenant des fouilles françaises de Deir el-Médineh et de Karnak," *BIFAO* 50 (1952): 7–12; and C. Préaux, "Review of 'Ostraca provenant des fouilles françaises de Deir el-Médineh et Karnak,' by R. Rémondon," *CdÉ* 27 (1952): 292.

121. Rémondon, "Ostraca provenant des fouilles françaises," p. 8. R. Bogaert ("Liste chronologique des banquiers royaux thébains 255–84 avant J.C.," *ZPE* 75 [1988]) lists three bankers with Egyptian names and forty-three with Greek names.

122. Rhodon was a royal banker on O. Bodl. Gr. Inscr. 2230 (*GO Tait Bodl.* 37), dated to fiscal year 11 (of Ptolemy III?); O. Berlin 4399

(*GO Wilcken* 325), dated to fiscal year 14 (of Ptolemy III?); and O. Bodl. Gr. Inscr. 797 (*GO Tait Bodl.* 38), dated to fiscal year 15 (of Ptolemy III?). Rhodon was perhaps also a tax farmer for Syrian wool on O. Bodl. Gr. Inscr. 1198 (*GO Tait Bodl.* 143), dated to fiscal year 37 (of Ptolemy II), and a tax farmer for the salt tax on O. Wien 129 (*OrSuec* 18: 72–73), dated to Egyptian year 3 (of Ptolemy III). Heliodorus was a royal banker on O. Bodl. Gr. Inscr. 1207 (*GO Tait Bodl.* 33), dated to fiscal year 10 (of Ptolemy III?), and was perhaps a tax farmer for the revenues from oil on O. Stras. G 396 (*GO Strass.* 7), dated to fiscal year 20 (of Ptolemy III?).

123. J. Oates, "Basilikos Grammateus," in *Multi-Cultural Society*, p. 255.

124. T. Reekmans, "Monetary History and the Dating of Ptolemaic Papyri," *Studia Hellenistica* 5 (1948): 15–43, esp. 17–18.

a mina, and 60 minas or 6,000 drachmas made a talent, though again most accounts simply refer to hundreds or thousands of drachmas.

In practice, however, the standard coin was the silver tetradrachma or stater, worth 4 drachmas, even though the accounting standards were the drachma and the obol. The weight and perhaps the value of the standard tetradrachma changed through time and presumably the weights and values represented by the drachmas and obols in the accounts varied correspondingly. The Athenian standard of 17.2 gr for a silver tetradrachma was copied by the last Egyptian pharaohs,¹²⁵ the last Persian kings and their satraps,¹²⁶ and Alexander the Great and his satrap Cleomenes¹²⁷ (see *Sections I.I.B–C*). Ptolemy I, however, reduced the weight of his silver tetradrachmas to the Rhodian standard of 15.7 gr, then to 14.9 gr, and finally to 14.2 gr, where it stayed through the early Ptolemaic period¹²⁸ (see *Section I.I.F*). Small silver drachmas and obol coins also existed alongside the silver tetradrachmas, as well as larger bronze drachmas and obol coins, which indeed became more common than the small silver coins in the course of the early Ptolemaic period, despite a 10% surcharge or *agio* on the payment of debts in silver with bronze coins.¹²⁹ The day wage of a laborer in this period was 1/2 to 2 obols, averaging a little over an obol.¹³⁰

Ptolemy IV changed the accounting standards toward the end of the early Ptolemaic period. Around 210 B.C. he introduced a new accounting system based on an imaginary copper drachma worth 1/60 of an old silver-based drachma, which had the advantage of eliminating obols as an accounting unit. The new copper system did not entirely replace the old silver system, however, and the old bronze drachma and obol coins remained in circulation, though for accounting purposes they were reckoned at 60 and 10 copper drachmas respectively.¹³¹ According to the new copper system, the day wage of a laborer after 210 B.C. was thus 5 to 20 copper drachmas, until 183 B.C. when the copper drachma was again devalued against silver.¹³²

<i>Silver standard</i> (332–ca. 210 B.C.)	5 staters or tetradrachmas = 20 drachmas	1 stater or tetradrachma = 4 drachmas	2 drachmas = 6 obols	1 drachma	1 obol
<i>First copper standard</i> (ca. 210–183 B.C.)	1,200 copper drachmas	240 copper drachmas	120 copper drachmas	60 copper drachmas	10 copper drachmas

Meanwhile, Demotic scribes in early Ptolemaic Egypt preferred to reckon their accounts with an entirely different system. The Demotic system was originally, in pre-Ptolemaic times, based on weights of silver according to the ancient Egyptian scale. The basic unit appears to have been the deben of 91 gr of silver, usually referred to simply as *ḥḏ* X “X <deben> of silver.” Fractions of the deben were expressed in kite or fractions of kite of 9.1 gr of silver. Whole numbers of kite were referred to explicitly as *kt* X or even *ḥḏ-kt* X “X kite <of silver>” or “X kite of silver” to avoid confusion with whole numbers of deben; fractions of kite were, however, referred to simply as *ḥḏ* Y “Y silver <kite>” since there were no fractions of deben.

Even before Alexander the Great conquered Egypt, however, the silver deben appears to have been equated to 5 standard Athenian silver tetradrachmas or staters,¹³³ which was almost true (91 gr versus 5×17.2 gr = 86 gr), and hence to 20 silver drachmas. This equation was retained even when Ptolemy I reduced the weight of his tetradrachmas to 15.7 gr, then 14.9 gr, and finally to 14.2 gr, so that for most of the early Ptolemaic period the Demotic units no longer had any relation to their theoretical weights and simply were units of accounting.

125. Bogaert, “Muntcirculatie in Égypte,” pp. 29–32.

126. Kraay, *Archaic and Classical Greek Coins*, pp. 76, 295.

127. Hazzard, *Ptolemaic Coins*, p. 71.

128. Hazzard, *Ptolemaic Coins*, pp. 74–75.

129. R. H. Pierce, “Notes on Obols and Agios in Demotic Papyri,” *JEA* 51 (1965): 155–59.

130. Based on Reekmans, “Monetary History,” pp. 15–43, esp. 40; and idem, “The Ptolemaic Copper Inflation,” in *Ptolemaica*, edited by E. Van’t Dak and T. Reekmans (*Studia Hellenistica* 7; Leuven, 1951), pp. 61–118, esp. 107.

131. Reekmans, “Monetary History,” pp. 15–43; idem, “Ptolemaic Copper Inflation,” pp. 61–118; and Hazzard, *Ptolemaic Coins*, pp. 82–83.

132. Based on Reekmans, “Monetary History,” pp. 15–43, esp. 41; and idem, “Ptolemaic Copper Inflation,” pp. 61–118, esp. 108.

133. This equation is first attested between 410 and 400 B.C.; see M. Chauveau, “La première mention du statère d’argent en Égypte,” *Transeuphratène* 20 (2000): 137–43.

<i>Demotic unit</i>	1 deben = 10 kite	2 kite	1 kite	1/2 kite	1/12 kite
<i>Traditional weight</i>	91.0 gr	18.2 gr	9.1 gr	4.6 gr	0.8 gr
<i>Greek unit, silver standard (332–ca. 210 B.C.)</i>	5 staters or tetradrachmas = 20 drachmas	1 stater or tetradrachma = 4 drachmas	2 drachmas	1 drachma = 6 obols	1 obol
<i>Athenian weight standard</i>	86.0 gr	17.2 gr	8.6 gr	4.3 gr	0.7 gr
<i>Ptolemaic weight standard</i>	71.0 gr	14.2 gr	7.1 gr	3.55 gr	0.6 gr

Finally, when Ptolemy IV introduced the new copper standard, the deben (*ḥḏ*) was equated to 20 of the imaginary copper drachmas and the kite (*ḳt*) to 2 copper drachmas. Since the word used for deben was *ḥḏ* “silver,” the old silver standard or real silver coins could be indicated by the curious circumlocution, *ḥḏ ḥḏ* or *ḥḏ sp-2*, lit. “silver silver” or “silver two times,” but meaning “real silver” or “silver deben.”¹³⁴

<i>Demotic unit</i>	1 deben = 10 kite	2 kite	1 kite	1/2 kite	1/12 kite
<i>Greek unit, first copper standard (ca. 210–183 B.C.)</i>	20 copper drachmas	4 copper drachmas	2 copper drachmas	1 copper drachma	*1/6 copper drachma

1.3.B. GRAIN

Grain was a medium of taxation and to a lesser extent of exchange in Ptolemaic Egypt, as well as the staple food. Hard wheat (*Triticum durum*, a naked tetraploid wheat, Gr. πυρόζ, Dem. *sw*) became the most common grain in Egypt in the Ptolemaic period.¹³⁵ Previously, barley (*Hordeum vulgare*, Gr. κριθή, Dem. *it*) and emmer wheat (*Triticum dicoccum*, an early hulled tetraploid wheat, Gr. ὄλυρα, Dem. *bdt*) had been the dominant grains, but by the Roman period barley was rare and emmer had virtually disappeared.¹³⁶ This change was driven by taste rather than by any nutritional superiority of hard wheat.¹³⁷ Barley was mostly used to make beer, whose popularity declined in favor of wine during the Ptolemaic period; and emmer wheat was made either into coarse bread (Gr. κυλλήστις) or into porridge (Gr. ἄθάρη or χόνδροζ),¹³⁸ whereas hard wheat was made into finer, higher status, and more popular breads.¹³⁹

Hard wheat appears to have become the official grain accounting standard in the early Ptolemaic period, to which other grains and some produce were reckoned, usually at a penalty. Barley was reckoned to wheat at ratios of 3:2, 5:3, and even 2:1,¹⁴⁰ emmer to wheat at a ratio of 5:2,¹⁴¹ and vetch (*Vicia* sp., Gr. ἄρακος) to wheat at a ratio of 5:3.¹⁴² Official penalization of harvest tax payments in barley and emmer may thus have encouraged the switch to hard wheat as much as taste.

134. P. W. Pestman, “A Note Concerning the Reading *ḥḏ sp-2*,” *Enchoria* 2 (1972): 33–36.

135. For the identification of Ptolemaic wheat as hard wheat (*Triticum durum*, a naked tetraploid wheat mostly used today for pasta) rather than modern bread wheat (*Triticum vulgare* or *aestivum*, a naked hexaploid wheat), see R. S. Bagnall, *Egypt in Late Antiquity* (Princeton, 1993), p. 23 (n. 45).

136. D. J. Crawford, “Food: Tradition and Change in Hellenistic Egypt,” *World Archaeology* 11 (1979): 136–46. For the identification of ὄλυρα as emmer (*Triticum dicoccum*, a hulled tetraploid wheat) rather than spelt (*Triticum spelta*, a hulled hexaploid wheat), einkorn (*Triticum monococcum*, a hulled diploid wheat), oats, or sorghum, see Bagnall, *Egypt*, p. 24, nn. 50–52.

137. P. Garnsey (*Cities, Peasants and Food in Classical Antiquity: Essays in Social and Economic History* [Cambridge, 1998]) treats equal weights of wheat and barley as being equally nutritious (p. 187: 193 kg wheat or barley; p. 203: 175 kg wheat or barley) but calculates (p. 204) that barley generally produces greater yields

per hectare than wheat (770 kg versus 625 kg) and higher seed-harvest ratios (1:6 versus 1:4.8).

138. See also D. J. Thompson, “Food for Ptolemaic Temple Workers,” in *Food in Antiquity*, edited by J. Wilkins, D. Harvey, and M. Dobson (Exeter, 1995), pp. 316–25.

139. For the importance of sociological as well as nutritional factors in shaping ancient diet, cuisine, and even the choice of staples, see P. Garnsey, *Food and Society in Classical Antiquity* (Cambridge, 1999), pp. 118–21.

140. See land survey P. Gurob 26 (third century B.C., Fayum), where barley is converted to wheat at 5:3; and P. Col. Zen. II 69, where barley is converted to wheat at 3:2. For Demotic and Greek texts from the second century B.C. in which barley is converted to wheat at ratios from 3:2 to 2:1, see, more generally, S. P. Vleeming, “Some Notes on the Artaba in Pathyris,” *Enchoria* 9 (1979): 97–98, esp. nn. 14–16.

141. See land survey P. Gurob gr. 26 (third century B.C., Fayum).

142. See land survey P. Petrie gr. III 96 (third century B.C., Fayum).

In the early Ptolemaic period, grain was measured in artabas (Gr. ἀρτάβη, Dem. *rtb*) equivalent to approximately 30 to 40 liters. It was apparently a Persian unit, introduced in the Persian period to replace the older Egyptian “sack” (Eg. *ḥꜣr*) of 80 liters, which was subdivided into 4 oipe (Eg. *ipt*) of 20 liters, each further subdivided into 40 hin (Eg. *hn*) of 0.5 liters. Greek texts subdivided the artaba into 29, 30, or 40 choinikes (Gr. χοῖνιξ) of approximately 1 liter, while Demotic texts subdivided it into 60 and presumably also 80 hin (Dem. *hn*).¹⁴³ The average price of an artaba of wheat in the early Ptolemaic period was 1 1/2 drachmas; the prices of barley and emmer were fractions of the price of wheat, reckoned at the ratios noted above.¹⁴⁴ A person could satisfy most of his or her minimum basic nutritional needs with 6 to 8 artabas of wheat per year, or 7 to 10 artabas of barley.¹⁴⁵

1.3.C. OTHER COMMODITIES

In addition to grains, two other commodities figure prominently in the early Ptolemaic tax system, namely oil and wine. Vegetable oils were used for illumination, cooking, and food in Ptolemaic Egypt. Castor beans (*Ricinus communis*, Gr. κίκι or κροτών, Dem. *tgm*) were commonly used to produce lamp oil in the Ptolemaic period and perhaps in earlier periods,¹⁴⁶ but they became rare in the Roman period.¹⁴⁷ Sesame seeds (*Sesamum indicum*, Gr. σήσαμον, Dem. *ꜣky*) were commonly used to produce oil for cooking or eating in the Ptolemaic period. They were probably introduced to Egypt from Mesopotamia in the Persian or early Ptolemaic periods to supplement the animal fats previously used for these purposes, but they became less common in the Roman period.¹⁴⁸ Olives were introduced to Egypt from the Aegean or the Levant by the early Ptolemaic period if not before, but olive oil became dominant in Egypt only during the Roman period.¹⁴⁹

Greek texts measure oil in Attic metretes (Gr. μετρητής) of approximately 39 liters, subdivided into 12 Attic chous (Gr. χοῦς) of approximately 3.25 liters, each subdivided into 12 kotulai (Gr. κοτύλη) of approximately 0.27 liter. The 12-chous metretes is presumably the measurement specified for oil in *P. Rev. Laws*, column 40. Demotic texts usually measure oil in hin of 0.5 liter, or in *lk*, which in Coptic was used to translate kotule.¹⁵⁰ It is not surprising that larger measures of oil are rare in Demotic; *P. Rev. Laws*, column 40, sets the sale price of oil to the public at 48 drachmas per 12-chous metretes, making it a fairly precious commodity.

Wine was drunk in Ptolemaic Egypt primarily as an elite or prestige beverage, much as in earlier periods. Beer remained the more common beverage, however, until the Roman period. Greek texts usually measure wine in Arsinoic metretes of approximately 29.25 liters, subdivided into 6 Arsinoic chous of approximately 4.875 liters, each further subdivided into 12 kotulai of approximately 0.40 liters. *P. Rev. Laws*, column 31, re-

143. Vleeming, “Some Notes,” pp. 93–100; and idem, “The Artaba, and Egyptian Grain-Measures,” in *Proceedings of the Sixteenth International Congress of Papyrology, New York, 24–31 July 1980*, edited by R. Bagnall, G. Browne, A. Hanson, and L. Koenen (American Studies in Papyrology 23; Chico, 1981), pp. 537–45.

144. Based on Reekmans, “Ptolemaic Copper Inflation,” pp. 61–118, esp. 62 (n. 1); and K. Maresch, *Bronze und Silber: Papyrologische Beiträge zur Geschichte der Währung im ptolomäischen und römischen Ägypten bis zum 2. Jahrhundert* (Papyrologica Coloniensia 25; Opladen, 1996), p. 81.

145. Garnsey (*Cities, Peasants and Food*, p. 229) calculates that a person requires a minimum of 1,625–2,012 kcal per day and 1 kg of soft wheat contains 3,330 kcal as food and energy; thus, basic needs could be satisfied by 490 to 600 gr of wheat per day or 179 to 219 kg per year, though elsewhere he uses a figure of 175 kg wheat or barley per year (p. 203) or 193 kg wheat or barley (p. 187). Equal weights of wheat and barley are equally nutritious, but barley is less dense than wheat; Garnsey also calculates that 1

hectoliter of wheat weighs 78 kg, and 1 hectoliter of barley weighs 64 kg (p. 204). Thus 175 to 193 kg wheat are equivalent to 224 to 273 liters, which equal 5.6/7.5 to 6.2/8.2 artabas at 40/30 liters per artaba; and 175 to 193 kg barley are equivalent to 247 to 302 liters, which equal 6.8/9.1 to 7.5/10 artabas at 40/30 liters per artaba.

146. Castor appears to have been indigenous to Egypt; the Greek name κίκι probably comes from ancient Egyptian *kꜣkꜣ*, which survived in Demotic as *gꜣgꜣ*, though *tgm* became the more common Demotic term. See D. Brent Sandy, *The Production and Use of Vegetable Oils in Ptolemaic Egypt* (Bulletin of the American Society of Papyrologists, Supplement 6; Atlanta, 1989), pp. 32–33.

147. Sandy, *Production and Use*, p. 53.

148. Sandy, *Production and Use*, p. 71.

149. Sandy, *Production and Use*, p. 82.

150. N. Kruit and K. Worp, “Metrological Notes on Measures and Containers of Liquids in Graeco-Roman and Byzantine Egypt,” *AfP* 45 (1999): 96–127.

fers to an 8-chous metretes for wine, however, and many Greek texts simply refer to unspecified “jars” (Gr. κεράμια) of wine. Demotic texts usually refer to *irp X* “X (metretes or keramia) of wine.”¹⁵¹ The elite or prestige status of wine can be seen in *P. Rev. Laws*, column 31, which sets the purchase price of wine from taxpayers at 5 or 6 drachmas per 8-chous metretes. Wine was thus cheaper than oil, but not nearly as cheap as beer at perhaps 4 obols per metretes.¹⁵²

151. Kruit and Worp, “Metrological Notes,” pp. 96–127.

152. The one known price for beer in the early Ptolemaic period is 4 obols for one jar (κεράμιον), presumably 1 metretes; see *P. Cairo Zen. gr.* II 59176, line 40.

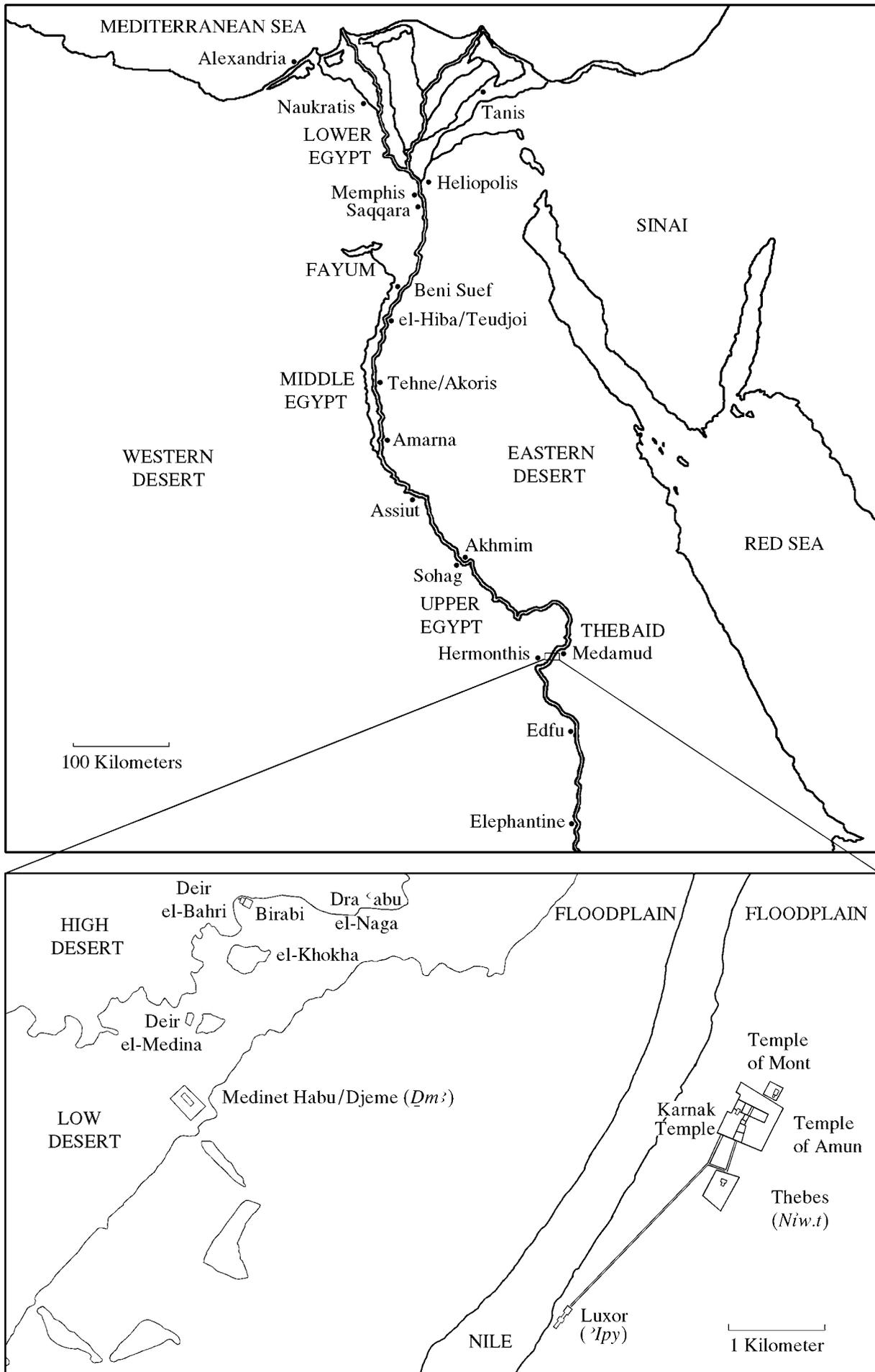


Figure 1. Maps of Egypt and Thebes

2. CAPITATION TAXES BEFORE YEAR 22 OF PTOLEMY II (332–264 B.C.)

Receipts from early Ptolemaic Thebes suggest that the state tax system was reformed between Egyptian years 21 and 22 of Ptolemy II. Before Egyptian year 22 of Ptolemy II, the most common state tax receipts were for the yoke tax (Dem. *ḥd nḥb*), which seems to have functioned as a capitation tax on males. Fifty-five receipts for the yoke tax were known, compared to two receipts for the *nḥt*-tax, two receipts for the livestock tax, nineteen monthly receipts, and six receipts for unspecified taxes. After Egyptian year 21 of Ptolemy II, however, the most common state tax receipts were for the salt tax, which seems to have replaced the yoke tax as a capitation tax on both men and women. Further evidence of reform comes from *P. Rev. Laws*, columns 23–37, which reveals that prior to Macedonian year 22 of Ptolemy II, a sixth of all wine and fruit produced by vineyards and orchards held by private individuals within temple estates was paid to the temples as a harvest tax, whereas after Macedonian year 21 this harvest tax was extended to orchards and vineyards outside temple estates, which paid to the cult of Arsinoe II Philadelphus.¹⁵³

The tax reform of Egyptian year 22 of Ptolemy II has previously been unrecognized because the receipts for the yoke tax have frequently been misdated. The regnal dates on tax receipts generally, and on yoke tax receipts in particular, do not name the pharaohs to whom they refer. Paleography suggests a third century B.C. date for the yoke tax receipts and they bear Egyptian years as high as 21, which must then refer to either the reigns of Ptolemy I, Ptolemy II, or Ptolemy III since Ptolemy IV reigned only for seventeen years. Previous scholars have variously dated the yoke tax receipts partly to the reign of Ptolemy II and partly to the reign of Ptolemy III, or entirely to the reign of Ptolemy III, or entirely to the reign of Ptolemy I. However, prosopographic evidence suggests that the yoke tax receipts all date to the reign of Ptolemy II and thus ceased to be issued the year before the salt tax was first levied.¹⁵⁴

All the capitation taxes before Egyptian year 22 of Ptolemy II were money taxes, except for the compulsory labor requirement attested only in Elephantine. The Demotic receipts for all these money taxes were usually written as follows, “Taxpayer PN1 (has brought) X (silver) kite for the tax Y of Egyptian year Z1, has written scribe PN2 on (Egyptian year), month and day Z2” (Dem. [*in*] *PN1 [ḥd] kt X n Y n Z1 sḥ PN2 n Z2*). The verb *in* “to bring” is often omitted, and some scholars accord great significance to its presence or absence. Mattha and Bogaert suggest that receipts with the verb *in* are likely to be banker’s receipts, and those without are likely to be tax farmers’ receipts.¹⁵⁵ However, these conclusions seem totally at odds with the evidence from early Ptolemaic Thebes. The use of the verb *in* or some other introductory phrase like “received from the hand of PN1” (Dem. *iw n-dr.t PN1*) or “PN1 is the one who says to PN2” (Dem. *PN1 pꜣ nt dd n PN2*) is virtually mandatory in temple tax receipts. The verb *in* occasionally appears in salt tax receipts, which are thought to be tax farmers’ receipts, but it is absent from the one published bilingual banker’s receipt from early Ptolemaic Thebes (O. Stras. GD 61 [*GO Strass.* 8 + *BL* 2.1: 26]).

The Egyptian year was sometimes omitted from date Z2 presumably because it was the same as Egyptian year Z1. When the Egyptian year was given in date Z2, it was often one year later than Egyptian year Z1. The obvious explanation is that Egyptian year Z1 indicated the year for which the tax was being paid and that date Z2 indicated when the payment was made, which was sometimes in arrears.

S. P. Vleeming suggests that payments in arrears were uncommon in the third century B.C.¹⁵⁶ Consequently, Vleeming suggests that “tax Y of Egyptian year Z1” refers to the fiscal year rather than the Egyptian year for

153. For this interpretation of *P. Rev. Laws*, columns 23–37, see Clarysse and Vandorpe, “Ptolemaic Apomoiria,” pp. 5–42.

154. See Muhs, “Chronology,” pp. 71–85.

155. Mattha, *Demotic Ostraka*, pp. 14, 21; and Bogaert, “Liste chronologique,” p. 136.

156. Vleeming, *Ostraka Varia*, p. 110 (n. ee).

which the tax was paid. Of course, Egyptian year Z1 is usually one year earlier or the same year as Egyptian year Z2, while the fiscal year should be the same year or one year later than the Egyptian year, so Vleeming assumes that Egyptian year Z1 stands for “Egyptian year Z1 [which makes (Dem. *nty ir*) Egyptian year Z1 + 1],” citing a unique receipt for the compulsory labor tax (Dem. *ḥd ʿrt*), *DO Louvre* 316 (p. 37, pl. 50), explicitly written thus. Of course, the result does not always correspond to the fiscal year implied by Egyptian year Z2, but Vleeming explains these exceptions as scribal errors, faulty readings of the date, or as a last resort as payments in arrears.¹⁵⁷

However, unmistakable examples of payments of arrears do exist. Greek banker’s receipts refer to the “tax Y of year Z1,” which is often one year earlier than date Z2, just as in Demotic receipts. However, since it generally is assumed that all Greek dates refer to the fiscal year, these receipts must refer to payments in arrears. Demotic price of oil receipts from Thebes usually refer to the “price of oil of month Z1” rather than year Z1, which is often different from and earlier than the month given in date Z2. Again the disparity between month Z1 and date Z2 cannot be explained as the difference between the fiscal and Egyptian years but can be explained only as payments in arrears. Consequently, examples of the “tax Y of Egyptian year Z1” need not be interpreted as references to the fiscal year rather than as payments in arrears.

The Greek receipts for state taxes issued before Egyptian year 22 of Ptolemy II were usually written as follows: “Date X, tax collector PN1 (has) from taxpayer PN2 for the tax of month Y, amount Z” (Gr. X [ἔχει] PN1 παρὰ PN2 εἰς τὸ τέλος τοῦ Y Z). The verb ἔχω “to have” is rarely omitted.

2.1. CAPITATION TAXES BEFORE YEAR 22 OF PTOLEMY II

2.1.A. YOKE TAX RECEIPTS

The yoke tax (Dem. *ḥd nḥb*) is one of the most common taxes represented on receipts from early Ptolemaic Thebes. Fifty-five receipts for the yoke tax are among the 396 early Ptolemaic tax receipts from Thebes cited in *Sections* 2 through 5 of this study, exceeded only by 103 receipts for the salt tax and sixty-three receipts for the burial tax. This large number of yoke tax receipts is even more remarkable because the tax was levied only on men, whereas the salt tax was levied on both men and women. The yoke tax was paid by male taxpayers almost as frequently as the salt tax, suggesting that the yoke tax was a nearly universal capitation tax on men, just as the salt tax was a nearly universal capitation tax on men and women.

The name of the tax, *nḥb*, is written with the flesh determinative¹⁵⁸ and very rarely with the striking arm determinative.¹⁵⁹ In Demotic texts other than yoke tax receipts, *nḥb* written with the flesh determinative usually means “neck.”¹⁶⁰ In earlier hieroglyphic and hieratic texts, *nḥb* written with the flesh determinative also means “neck”; written with the striking arm determinative, it can mean the verb “to yoke, harness” or the noun “yoke, harness,” the latter sometimes written with an additional wood determinative.¹⁶¹ Similarly, in later Coptic texts the feminine noun **ⲛⲁⲗⲃ** means “neck,” the masculine noun **ⲛⲁⲗⲃ** means “yoke,” and the verb **ⲛⲟⲩⲗⲃ** means “to yoke.”¹⁶² Herbert Thompson suggests that the yoke tax was a tax on draft animals equivalent to the Greek φόρος βοῶν or τέλος ζευγῶν.¹⁶³ Mattha and Wängstedt suggest that the yoke tax was indeed a tax on necks, in the sense that a poll tax is a tax on heads (“poll” is an archaic English word for head), i.e., the yoke tax was a tax on persons.¹⁶⁴ Devauchelle objects to Wängstedt’s identification of the yoke tax as a poll or capitation tax because unlike the salt tax it was paid only by men and because it would be illogical to have two capitation taxes at the same time; Devauchelle dates the yoke tax to the reign of Ptolemy III, contemporary with the salt tax.¹⁶⁵ Vleeming, who also dates the yoke tax to the reign of Ptolemy III,¹⁶⁶ revives the suggestion that it was a

157. Vleeming, *Ostraka Varia*, pp. 38–39.

158. Devauchelle, *Ostraca démotiques*, pp. 41–42.

159. Vleeming, *Ostraka Varia*, pp. 16 (n. a), 17 (n. h).

160. W. Erichsen, *Demotisches Glossar* (Copenhagen, 1954), p. 223.

161. A. Erman and H. Grapow, *Wörterbuch der ägyptischen Sprache* (Leipzig, 1926–1951), pp. 292–93.

162. W. E. Crum, *A Coptic Dictionary* (Oxford, 1962), p. 243.

163. Mattha, *Demotic Ostraka*, p. 166, nn. to line 2 of no. 214.

164. G. Mattha, “Notes and Remarks on Mattha’s ‘Demotic Ostraka,’” *Bulletin of the Faculty of Arts, Cairo University* 18, Part 2 (1956): 31 (214/2); and S. Wängstedt, “Demotische Steuerquittungen aus ptolemäischer Zeit,” *OrSuec* 17 (1968): 35.

165. Devauchelle, *Ostraca démotiques*, p. 43.

166. Vleeming, *Ostraka Varia*, pp. 95–96.

tax on transport animals or vehicles, citing a yoke tax receipt with a Greek subscription that he reads “for transport, 8 drachmas” (Gr. *πορήου [δραχμῶν] η*).¹⁶⁷

Virtually all yoke tax receipts date between Egyptian years 1 and 21.¹⁶⁸ Mattha tentatively dates most of his yoke tax receipts to Ptolemy II but dates one to Ptolemy III.¹⁶⁹ Wångstedt assigns his yoke tax receipts with dates between Egyptian years 12 and 21 to Ptolemy II and those with dates between Egyptian years 4 and 11 to Ptolemy III.¹⁷⁰ However, the same scribes and taxpayers appear in so many of the yoke tax receipts that it seems certain that they all date to the same Ptolemy.¹⁷¹ Both Devauchelle and Vleeming date the yoke tax receipts to Ptolemy III rather than to Ptolemy II because many yoke tax receipts were dated to Egyptian years 17 and 18, and Pestman suggests that Egyptian year 19 of Ptolemy II immediately followed Egyptian year 16 and that Egyptian years 17 and 18 were skipped.¹⁷² Grzybek suggests dating the yoke tax receipts to Ptolemy I as an alternate solution to the same problem.¹⁷³ However, Devauchelle’s, Vleeming’s, and Grzybek’s arguments are rather circular since Pestman’s suggestion is based on the lack of Demotic texts dated to Egyptian years 17 and 18.¹⁷⁴ Prosopographic considerations, however, suggest that the Theban yoke tax receipts should be dated to Ptolemy II, and that Egyptian years 17 and 18 of Ptolemy II were not skipped after all.¹⁷⁵

If the yoke tax receipts were dated to Ptolemy II, they would be among the earliest tax receipts on ceramic ostraca from Egypt, dating from Egyptian year 1 of Ptolemy II. They would also be last attested in Egyptian year 21 of Ptolemy II, while the first salt tax receipts appear in Egyptian year 23 for the salt tax of Egyptian year 22 of Ptolemy II. It thus seems possible that the yoke tax was a poll or capitation tax, as suggested by Wångstedt,¹⁷⁶ which was superceded by the salt tax.

The amounts recorded in the yoke tax receipts from Thebes vary from 1/4 kite (3 ob.),¹⁷⁷ to perhaps as much as 6 kite (12 dr.).¹⁷⁸ Most yoke tax receipts are either for 1 kite (2 dr.), with sixteen examples, or for 2 kite (4 dr.), with twenty examples. The few examples of larger payments are the one for 6 kite cited above, one for 4 kite (8 dr.),¹⁷⁹ and one for 2 1/4 kite (4 dr. 3 ob.).¹⁸⁰ Payments of smaller amounts are somewhat more common, such as 1/2 kite (1 dr.), with six examples, and 1/3 kite (4 ob.), with five examples.

Several groups of receipts record multiple payments by the same individual for the same year. Pagonis son of Pausis (Dem. *Pa-wn s3 Pa-wsr*), **Taxpayer 1** (see *Section 6*), received two receipts for the yoke tax of Egyptian year 8 for a total of 2 2/3 kite.¹⁸¹ Teos son of Pais (Dem. *Dd-hr s3 Pa-hy*), **Taxpayer 10**, received two receipts for the yoke tax of Egyptian year 12 for a total of 2 kite.¹⁸² Teos son of Petenephtes (Dem. *Dd-hr s3 P3-ti-nfr-htp*), **Taxpayer 8**, received four receipts for the yoke tax of Egyptian year 13 for a total of 3 5/6 kite.¹⁸³ Pagonis son of Pausis (Dem. *Pa-wn s3 Pa-wsr*), **Taxpayer 1**, also received two receipts for the yoke tax of

167. Vleeming, *Ostraka Varia*, pp. 14–15.

168. The dates of *DO Louvre* 87 (p. 48, pl. 21) and *DO Louvre* 1424 (p. 54, pl. 72) have been read as Egyptian years 33 and 30(?) respectively. The lack of other years higher than 21 makes these two dates suspect, though after examining photographs of these ostraca kindly provided by D. Devauchelle, I can not propose better readings.

169. Mattha, *Demotic Ostraka*, pp. 166–68.

170. Wångstedt, “Demotische Steuerquittungen,” pp. 34–57.

171. Vleeming, *Ostraka Varia*, pp. 95–96.

172. Devauchelle, *Ostraca démotiques*, pp. 25–26; and Vleeming, *Ostraka Varia*, pp. 95–96.

173. E. Grzybek, *Du calendrier macédonien au calendrier ptolémaïque: Problèmes de chronologie hellénistique* (Schweizer Beiträge zur Altertumswissenschaft 20; Basel, 1990), pp. 118–24.

174. Pestman, *Chronologie égyptienne*, pp. 18–19.

175. See Muhs, “Chronology,” pp. 71–85.

176. Wångstedt, “Demotische Steuerquittungen,” p. 35.

177. O. BM 19562 (*OrSuec* 17: 38, 40 [¶11]).

178. O. Berlin P. 10920 (*DO Ausgewählte* 32) records a payment of 2 kite and one of 4 kite in the same year.

179. O. BM 43655 (*OrSuec* 17: 52–53, 57 [¶32]).

180. O. BM 19412 (*OrSuec* 19–20: 25–26 [¶3]).

181. O. Brook. 12768 1688 (*Cat. Brook. dem.* 79) on Egyptian year 8, Pharmouthi 7, for 2 kite; and *DO Louvre* 140 (p. 179, pl. 30) on Egyptian year 9, Khoiak 24, for 2/3 kite. The editor of the latter text did not read the name of the tax as *nḥb*.

182. O. BM 19573 (*OrSuec* 17: 37–39 [¶10]) on Egyptian year 12, Mesore 5, for 1 kite; the editor has misread the name of the taxpayer as *Dd-hr s3 Pa-wn(?)*, but see Vleeming, *Ostraka Varia*, p. 99; and *DO Louvre* 10 (p. 88, pl. 3) on Egyptian year 13, Khoiak 28, for 1 kite for Egyptian year 12; the editor has misread the name of the tax as *nḥb*.

183. OIM 19318 (**Cat. no. 28**) on Egyptian year 13, Phaophi 9, for 1/2(?) kite; OIM 19299 (**Cat. no. 11**) on Egyptian year 13, Khoiak 29, for 1 kite; OIM 19300 (**Cat. no. 12**) on Egyptian year 13, Phamenoth 9, for 1/3(?) kite; and O. Brook. 12768 1727 (*Cat. Brook. dem.* 81) on Egyptian year 13, Pakhons 2, for 2 kite.

Egyptian year 16 for a total of 3 kite.¹⁸⁴ Teos son of Pais (Dem. *Dd-ḥr sḥ Pa-hy*), **Taxpayer 10**, also received two receipts for the yoke tax of Egyptian year 18 for a total of 1 1/3 kite.¹⁸⁵ This situation suggests that the smaller payments were partial payments for a larger annual fee and indeed partial payments for the later annual salt tax also occurred (see *Section 3.1.A*). Devauchelle suggests that the full payment for the annual yoke tax might have been 4 kite (8 dr.), a conclusion based on a yoke tax receipt from Elephantine for “3 silver kite to complete 4 silver kite” (Dem. *ḥd kt 3 r mh ḥd kt 4*).¹⁸⁶ This amount is a very large sum compared to the highest (A) rate for the salt tax, 3/4 kite (1 dr. 3 ob.) annually for men and 1/2 kite (1 dr.) annually for women. The yoke tax was levied only on males, whereas the salt tax was levied on both men and women, but even then the cost per household of the yoke tax would still have been greater than that of the highest (A) rate for the salt tax. It is not surprising that the earlier yoke tax was greater than the later salt tax, however, because the salt tax itself decreased through time.

Published Yoke Tax Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
<i>DO Louvre</i> 933 (p. 53, pl. 70)	[Year 1], Mesore 16 (of P II?)	<i>Ḥr-m-ḥb sḥ Dḥwty-iw</i>	1/2 (silver) kite for year 1(?)	...(?)
O. Brook. 12768 1725 (<i>Cat. Brook. dem.</i> 77)	[Year 2], Epeiph 21 (of P II?)	<i>Pa-wn sḥ Pa-wsr</i>	2 (silver) kite for year 2	<i>Pḥ-ḥn</i>
O. BM 25877 (<i>OrSuec</i> 17: 50, 55 [¶ 28])	Year 4, Thoth 14 and Epeiph 1 (of P II?)	<i>Rwrḥ sḥ Pa-mn</i> ¹⁸⁷ and <i>Pḥ-ti-nfr-ḥtp</i>	1 (silver) kite for year 3	<i>Pḥ-ḥn</i> ¹⁸⁸ and <i>Pḥ-ḥn</i> ¹⁸⁹
O. Brook. 12768 1734 (<i>Cat. Brook. dem.</i> 78)	Year 7, Pachons 4 (of P II?)	<i>Pa-wn sḥ Pa-wsr</i>	1 1/3 (silver) kite for year 7	<i>Pḥ-ḥn</i>
O. Brook. 12768 1688 (<i>Cat. Brook. dem.</i> 79)	Year 8, Pharmouthi 7 (of P II?)	<i>Pa-wn sḥ Pa-wsr</i>	2 (silver) kite for year 8	<i>Pḥ-ḥn(?)</i>
O. Ash. 796 (<i>OrSuec</i> 17: 51–52, 56 [¶ 30])	Year 9, Khoiak 22 (of P II?)	<i>Rwrḥ sḥ Pa-mn</i> ¹⁹⁰	1 (silver) kite for year 8	<i>Pḥ-ti-ḥs.t</i>
<i>DO Louvre</i> 140 (p. 179, pl. 30) ¹⁹¹	Year 9, ¹⁹² Khoiak 24 (of P II?)	<i>Pa-wn sḥ Pa-wsr</i>	2/3 silver (kite) for year 8	<i>Pḥ-ti-ḥs.t</i>
O. Heerlen BL 233 (<i>DO Varia</i> 43)	Year 10, Phaophi 7 (of P II?)	<i>Pa-hy sḥ Pa-rt</i>	1 2/3 (silver) kite for year 10	<i>Pḥ-ḥn</i>
O. Heerlen BL 277 (<i>DO Varia</i> 44)	Year 10, Payni 24 (of P II?)	<i>Pa-hy sḥ Pa-rt</i>	1 (silver) kite for year 10	...(?)
O. Heerlen BL 241 (<i>DO Varia</i> 45)	Year 11, Pachons 5 (of P II?)	<i>Pḥ-ḥr-mnt sḥ Twtw</i>	2 (silver) kite for year 11	<i>Pa-hy</i>
O. Heerlen BL 256 (<i>DO Varia</i> 46)	Year 11, Pachons 27 (of P II?)	<i>Dd-ḥr sḥ Pḥ-ti-nfr-ḥtp</i>	1 (silver) kite for year 11	<i>Pa-dḥwty</i>
O. Heerlen BL 300 (<i>DO Varia</i> 47)	Year 11, Mesore 4 (of P II?)	<i>Pa-rt sḥ Pḥ-ti-nfr-ḥtp</i>	1/3 1/12 (silver) kite for year 11	<i>Pa-dḥwty</i>
O. BM 43655 (<i>OrSuec</i> 17: 52–53, 57 [¶ 32])	Year 11, ... day 9 (of P II?)	<i>Ḥr sḥ Pa-mnt</i>	4 (silver) kite for year 11	<i>Pa-dḥwty</i>

184. O. Brook. 12768 1743 (*Cat. Brook. dem.* 86) on Egyptian year 16, Payni(?), for 2 kite; and O. Brook. 12768 1745 (*Cat. Brook. dem.* 83) on Egyptian year 16, Mesore 21, for 1 kite.

185. O. BM 19328 (*OrSuec* 17: 45–46, 50 [¶21]) on Egyptian year 18, Epeiph 22, for 1/3(?) kite; and O. BM 19386 (*OrSuec* 17: 46, 51 [¶22]) on Egyptian year 18, Mesore 21, for 1 kite; in both texts the editor has misread the name of the taxpayer as *Dd-ḥr sḥ Pa-wn(?)*, but see Vleeming, *Ostraka Varia*, p. 99.

186. Devauchelle, *Ostraca démotiques*, pp. 42–43.

187. The editor read *Rwrḥ sḥ Pa-mḥy*, but see Vleeming, *Ostraka Varia*, p. 99.

188. The editor read *Pḥ-ḥr*, but see Vleeming, *Ostraka Varia*, pp. 99, 101 (n. cc).

189. The editor read *Pḥ-ḥr*, but see Vleeming, *Ostraka Varia*, pp. 99, 101 (n. cc).

190. The editor read *Rwrḥ sḥ Pa-mḥy*, but see Vleeming, *Ostraka Varia*, p. 99.

191. The editor did not read the tax name, but it is clearly *nḥb*.

192. The editor read year 19, but that does not fit with tax year 8.

Published Yoke Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. BM 23007 (<i>OrSuec</i> 17: 37–38 [¶ 9])	Year 12, Tybi 19 (of P II?)	<i>Ns-hmnw s; Dd-hr</i> ¹⁹³	1/3 ¹⁹⁴ (silver) kite for year 12	<i>Pa-hy</i> ¹⁹⁵
O. Heerlen BL 380 (<i>DO Varia</i> 48)	Year 12, Mecheir 3 (of P II?)	<i>Pa-hy s; Pa-rt</i>	2 (silver) kite for year 12	<i>Pa-dhwty</i>
O. BM 5760 (<i>OrSuec</i> 17: 34–36 [¶ 7])	Year 12, Pharmouthi 22 (of P II?)	<i>Imn-htp s; Pa-rt</i>	2 (silver) kite for year 12	<i>Pa-hy</i> ¹⁹⁶
O. BM 19488 (<i>OrSuec</i> 17: 36–37 [¶ 8])	Year 12, Pachons 18 (of P II?)	<i>P;-šr-mn s; P;-ti-mn</i>	1 (silver) kite for year 12	<i>Pa-hy(?)</i> ¹⁹⁷
O. Heerlen BL 234 (<i>DO Varia</i> 49)	Year 12, Pachons 19 (of P II?)	<i>Pa-hy s; Pa-rt</i>	2/3 silver (kite) for year 12	<i>Pa-hy</i>
O. BM 19573 (<i>OrSuec</i> 17: 37–39 [¶ 10])	Year 12, Mesore 5 (of P II?)	<i>Dd-hr s; Pa-hy</i> ¹⁹⁸	2/3 [silver kite?] ¹⁹⁹ for year 12	<i>Pa-dhwty</i>
OIM 19318 (Cat. no. 28)	[Year 13?], Phaophi 9 (of P II?)	<i>Dd-hr s; P;-ti-nfr-htp</i> and <i>Pa-rt</i> his brother	1/6(?) silver (kite), and 1/3 silver (kite) (makes?) 1/2(?) (silver) kite for year 13(?)	<i>Pa-hy</i>
O. BM 19562 (<i>OrSuec</i> 17: 38, 40 [¶ 11])	Year 13(?), Khoiak 9 (of P II?)	<i>P;-ti-wsir s; P;-šr-imn</i>	1/6 silver (kite) ²⁰⁰ for year 12	<i>Pa-dhwty</i>
OIM 19299 (Cat. no. 11)	[Year 13], Khoiak 27 (of P II?)	<i>Dd-hr s; P;-ti-nfr-htp</i>	1 (silver) kite for year 13	<i>Pa-hy</i>
<i>DO Louvre</i> 10 (p. 88, pl. 3) ²⁰¹	Year 13, Khoiak 28 (of P II?)	<i>Dd-hr s; Pa-hy</i>	1 (silver) kite for year 12	<i>Pa-hy</i> ²⁰²
O. BM 19759 (<i>OrSuec</i> 17: 39, 41 [¶ 12])	Year 13, Khoiak 1 and Phamenoth(?) 13 (of P II?)	...(?)	1/2 (silver) kite for year 12; and (?)	<i>Pa-hy</i> ²⁰³ and <i>Pa-hy</i> ²⁰⁴
O. Brook. 12768 1727 (Cat. Brook. dem. 81)	[Year 13], Pachons 2 (of P II?)	<i>Dd-hr s; P;-ti-nfr-htp(?)</i>	2 (silver) kite for year 13	<i>Pa-hy</i>
OIM 19300 (Cat. no. 12)	[Year 13], Phamenoth 9 (of P II?)	<i>Dd-hr s; P;-ti-nfr-htp</i>	1/3(?) silver (kite) for year 13	<i>Pa-hy</i>
OIM 19339 (Cat. no. 46)	[Year 13], Mesore 16 (of P II?)	<i>Imn-htp s; Pa-dhwty</i>	1/3(?) silver (kite) for year 13	<i>Pa-hy</i>
O. BM 5747 (<i>OrSuec</i> 17: 40–41, 43 [¶ 14])	[Year 14], Pachons 4 (of P II?)	<i>Imn-htp s; Pa-rt</i>	1/2 (silver) kite for year 14	<i>Pa-hy</i> ²⁰⁵
O. BM 31263 (<i>OrSuec</i> 17: 41–42, 44 [¶ 15])	Year 14, Pachons 29 (of P II?)	<i>P;-ti-b;st s; Pa-sny</i> ²⁰⁶	? for year 14	<i>Pa-...</i> ²⁰⁷
O. BM 20159 (<i>OrSuec</i> 17: 42, 45 [¶ 16])	[Year 14], Payni 22 (of P II?)	<i>Pa-imn s; Pa-rwh</i> ²⁰⁸	2 (silver) kite for year 14	<i>P;-ti-is.t</i> ²⁰⁹

193. The editor read *Ns-mn(?) s; ...(?)*, but see Vleeming, *Ostraka Varia*, p. 99.

194. The editor read 1/4, but see Vleeming, *Ostraka Varia*, p. 99.

195. The editor read *Pa-hr*, but see Vleeming, *Ostraka Varia*, pp. 99, 104 (n. II).

196. The editor read *Pa-hr*, but see Vleeming, *Ostraka Varia*, pp. 99, 104 (n. II).

197. The editor read ...(?), but see Vleeming, *Ostraka Varia*, pp. 99, 104 (n. II).

198. The editor read *Dd-hr s; Pa-wn*, but see Vleeming, *Ostraka Varia*, p. 99.

199. The editor read 1 (Silver)-Kite, but see Vleeming, *Ostraka Varia*, p. 99.

200. The editor read 1/4 (Silver)-Kite, but see Vleeming, *Ostraka Varia*, p. 99.

201. The editor read the tax name as *p;-nh(?)*.

202. The editor read the scribe's name as *Pa-hb*.

203. The editor read *Pa-hr*, but see Vleeming, *Ostraka Varia*, pp. 99, 104 (n. II).

204. The editor read *P;-ht(?)*, but see Vleeming, *Ostraka Varia*, pp. 99, 104 (n. II).

205. The editor read *Hr*, but see Vleeming, *Ostraka Varia*, pp. 99, 104 (n. II).

206. The editor read *P;-ti-b;st s; Pa-mn*, but see Vleeming, *Ostraka Varia*, p. 99.

207. The editor read ..., but see Vleeming, *Ostraka Varia*, p. 99.

208. The editor read *Pa-imn s; P;-lw*, but see Vleeming, *Ostraka Varia*, p. 99.

209. The editor read *Hr-pa-is.t*, but see Vleeming, *Ostraka Varia*, p. 99.

Published Yoke Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. BM 31274 (<i>OrSuec</i> 17: 39–40, 42 [¶ 13])	[Year 14], Mesore 4 (of P II?)	<i>Pꜣ-ḥl-ḥnsw sꜣ Pa-nꜣ</i> ²¹⁰	2 (silver) kite for year 14	<i>Pꜣ-ti-ḥs.t</i>
O. UCL 32053 (<i>DO Varia</i> 6) ²¹¹	Year 15, Mecheir 10 (of P II?)	<i>Ḍd-ḥr sꜣ Ḥr-m-ḥb</i>	2 (silver) kite for year 15	<i>Pꜣ-ti-ḥs.t sꜣ Pꜣ-šr-ḥnsw</i>
OIM 19313 (Cat. no. 24)	[Year 15], Mesore 2 (of P II?)	<i>ꜣImn-ḥtp sꜣ Pa-rt</i>	1/3(?) silver (kite) for year 15	<i>Pa-ḥy</i>
T. BM 29532 (<i>OrSuec</i> 31–32: 34–35 [¶2]) ²¹²	Year 16, Thoth 26; and Phaophi 16 ²¹³ (of P II?)	<i>Pꜣ-šr-ḥmn sꜣ Pa-nꜣ</i> ²¹⁴	2 (silver) kite for year 15; and 1 (silver) kite ²¹⁵	<i>Ḍd-ḥr</i> and <i>Pa-ḥy</i> ²¹⁶
O. Berlin P. 9711 (<i>DO Ausgewählte</i> 31)	[Year 16], Payni ²¹⁷ 22 (of P II?)	<i>Pꜣ-ti-ḥr-pꜣ-rꜣ sꜣ Pꜣ-sn-2</i>	2 (silver) kite for year 16	<i>Pꜣ-ti-ḥs.t sꜣ Pꜣ-šr-ḥnsw</i>
O. Brook. 12768 1743 (<i>Cat. Brook. dem.</i> 86)	Year 16(?), Payni ... (?) (of P II?)	<i>Pa-wn sꜣ Pa-wsr</i>	2 (silver) kite for year [1]6	<i>Ḍd-ḥr(?)</i>
O. Brook. 12768 1745 (<i>Cat. Brook. dem.</i> 83)	Year 16, Mesore 21 (of P II?)	<i>Pa-wn sꜣ Pa-wsr</i>	1 (silver) kite for year 16	<i>Ḍd-ḥr(?)</i>
O. Brook. 12768 1738 (<i>Cat. Brook. dem.</i> 196)	Year 16, ... day 20 (of P II?)	<i>Pa-wn sꜣ Pa-wsr</i>	1(?) (silver) kite for year 15	<i>Ḍd-ḥr</i>
OIM 19352 (Cat. no. 58)	Year 17, Payni 8 (of P II?)	<i>Pꜣ-my(?) sꜣ Ḍd-ḥr</i>	1/2 silver kite for year 17	<i>Ḍd-ḥr</i>
O. BM 5745 (<i>OrSuec</i> 17: 44, 48 [¶19])	Year 18, Thoth 16 (of P II?)	<i>ꜣImn-ḥtp sꜣ Pa-rt</i>	1/2 (silver) kite for year 17	<i>Ḍd-ḥr</i> ²¹⁸
O. BM 19340 (<i>OrSuec</i> 17: 45, 49 [¶20]) ²¹⁹	Year 18, Thoth 21 (of P II?)	<i>Ḍd-ḥr sꜣ Pa-ḥy</i> ²²⁰	1/2 (silver) kite for year 17	<i>Ḍd-ḥr</i> ²²¹
O. BM 19412 (<i>OrSuec</i> 19–20: 25–26 [¶3])	Year 18, Tybi 29 (of P II?)	<i>Pꜣ-šr-mn sꜣ Pꜣ-ti-mn</i>	2 1/4 (silver) kite [for year 17?]	<i>Ḍd-ḥr</i> ²²²
O. Ash. 415 (<i>OrSuec</i> 17: 47, 52 [¶23])	Year 18, Pachons 12 (of P II?)	<i>Pa-ḥrf(?) sꜣ Pꜣ-šr-wsḥr(?)</i> ²²³	1 (silver) kite for year 18	<i>Pa-dḥwty</i>
O. TT 32 (<i>DO Varia</i> 50)	Year 18, Pachons 29 (of P II?)	<i>Pa-mn sꜣ Pa-nꜣ</i>	1 (silver) kite for year 17	<i>Pꜣ-ꜣꜣn</i>
<i>DO Louvre</i> 914 (p. 199, pl. 70) ²²⁴	Year 18, Payni 18 (of P II?)	<i>Pꜣ-my(?) sꜣ Ḍd-ḥr</i>	1 (silver) kite for year 18	<i>Pꜣ-ꜣꜣn</i> ²²⁵
O. Ash. 513 (<i>OrSuec</i> 17: 47–48, 53 [¶24])	Year 18, Epeiph 9 (of P II?)	<i>Pa-nfr sꜣ Pꜣ-ti-nfr-ḥtp</i> ²²⁶	2 (silver) kite for year 18	<i>Pꜣ-šr-ḥnsw</i>
O. BM 19328 (<i>OrSuec</i> 17: 45–46, 50 [¶21])	Year 18, Epeiph 22 (of P II?)	<i>Ḍd-ḥr sꜣ Pa-ḥy</i> ²²⁷	1/3 silver (kite) ²²⁸ for year 18	<i>Pꜣ-ꜣꜣn</i> ²²⁹

210. The editor read *Pꜣ-ḥl-ḥnsw sꜣ Pa-ḥr*, but see Vleeming, *Ostraka Varia*, p. 99.

211. The editor attributed this text to Elephantine, but the scribe is known from Theban(?) receipts.

212. The editor read *pꜣ ... (?)* instead of *ḥd nḥb*, but see Vleeming, *Ostraka Varia*, p. 99.

213. The editor read Thoth 26, day 26, and Thoth 26 again, but the third date is actually Phaophi 16.

214. The editor read *Pꜣ-šr-ḥmn sꜣ sp-2*, but see Vleeming, *Ostraka Varia*, p. 99.

215. Contra Vleeming (*Ostraka Varia*, p. 99), the two signatures for 2 (silver) kite on Thoth 26 and day 26 respectively, presumably the same day, may represent a single payment.

216. The editor read *nꜣ šḥn.w* “die Steuererheber,” but see Vleeming, *Ostraka Varia*, p. 99.

217. The editor erroneously translates Epiphe, but correctly transliterates *ibd 2 šmw*.

218. The editor read *Ḥr*, but see Vleeming, *Ostraka Varia*, p. 99.

219. The editor erroneously gave the inventory no. as O. BM 19349.

220. The editor read *Ḍd-ḥr sꜣ Pa-wn*, but see Vleeming, *Ostraka Varia*, p. 99.

221. The editor read *Ḥr*, but see Vleeming, *Ostraka Varia*, p. 99.

222. The editor read ..., but see Vleeming, *Ostraka Varia*, p. 99.

223. The editor read ... *sꜣ Pꜣ-šr-wsḥr*, but see Vleeming, *Ostraka Varia*, p. 99.

224. The editor did not read the tax name, but it surely is *nḥb*.

225. The editor read *Pꜣ-ꜣꜣn*, but it surely is *Pꜣ-ꜣꜣn*.

226. The editor read *Pa-dḥwty sꜣ Pꜣ-ti-nfr-ḥtp*, but see Vleeming, *Ostraka Varia*, p. 99.

227. The editor read *Ḍd-ḥr sꜣ Pa-wn*, but see Vleeming, *Ostraka Varia*, p. 99.

228. The editor read 1/4 (Silber)-Kite, but see Vleeming, *Ostraka Varia*, p. 99.

229. The editor read *Pa-ḥr*, but see Vleeming, *Ostraka Varia*, pp. 99, 101 (n. cc).

Published Yoke Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. BM 19386 (<i>OrSuec</i> 17: 46, 51 [¶ 22])	Year 18, Mesore 21 (of P II?)	<i>Dd-ḥr s; Pa-ḥy</i> ²³⁰	1 (silver) kite for year 18	<i>P;šr-ḥnsw</i>
OIM 19315 (Cat. no. 25)	Year 19, Hathyr 19 (of P II?)	<i>P;šr-ḥnsw s; Dd-ḥr</i>	1 (silver) kite for year 19	<i>P;š-ḥn</i>
O. BM 20333 (<i>OrSuec</i> 17: 49, 54 [¶ 26])	Year 19, Khoiak 8 (of P II?)	<i>P;šr-mn s; P;š-ti-mn</i>	1 (silver) kite for year 18	<i>P;šr-ḥnsw</i>
O. TT 32 (<i>DO Varia</i> 51)	Year 19, Tybi 11 (of P II?)	<i>P;š-ti-nfr-ḥtp mw.t=ḥf Ta-mn</i>	1 (silver) kite for year 18	<i>P;šr-ḥnsw</i>
OIM 19344 (Cat. no. 51)	Year 19, Pharmouthi 17	<i>P;š-my(?) s; Dd-ḥr</i>	1 (silver) kite for year 19	<i>P;š-ḥn</i>
O. BM 23363 (<i>OrSuec</i> 17: 49–50, 55 [¶ 27])	Year 20, Thoth 22 (of P II?)	<i>P;šr-mnt s; T;šy-nfr</i>	2 (silver) kite for year 19	<i>Pa-rt</i> ²³¹
O. Brook. 12768 1721 (<i>Cat. Brook. dem.</i> 84)	Year 21, Hathyr 2 (of P II?)	<i>Pa-wn s; Pa-wsr</i>	2 (silver) kite for year 20(?)	<i>Pa-rt</i>
O. Brook. 12768 1703 (<i>Cat. Brook. dem.</i> 85)	Year 21, Pachons 12 (of P II?)	<i>Pa-wn s; Pa-wsr</i>	2 (silver) kite for year 21	<i>P;š-ti-ḥs.t(?)</i>

Text Rejected from the Corpus of Published Yoke Tax Receipts

<i>Text</i>	<i>Date</i>	<i>Reason</i>
O. Berlin P. 10920 (<i>DO Ausgewählte</i> 32)	Year 21, Pachons 12 and Payni 4 (of P II?)	Acquired in Edfu in 1906 by C. Schmidt; taxpayer (<i>Hry=ḥw s; Ḥtr</i>) and scribe (<i>Gl-šr</i> ²³²) otherwise unattested in Thebes.

2.1.B. *Nḥt*-TAX RECEIPTS

The *nḥt*-tax (Dem. *ḥd nḥt*) was almost as common at Elephantine as the yoke tax, but it was not thought to occur at Thebes until Vleeming identified two Theban *nḥt*-tax receipts.²³³ The meaning of the tax is not clear. Mattha suggests that Demotic *nḥt* corresponds to hieroglyphic *nḥd.t* “ivory” and that the *ḥd nḥt* was an “ivory tax.”²³⁴ Wängstedt basically follows Mattha’s interpretation.²³⁵ Devauchelle suggests that the name of the tax was written both as *nḥt* and *nḥy* and rejects the identification with hieroglyphic *nḥd.t* “ivory,” but he does not propose any alternative interpretation.²³⁶ Vleeming argues against reading *nḥy* in favor of *nḥt*, but he does not propose any identification of the tax either.²³⁷

The *nḥt*-tax was very closely associated with the yoke tax. The *nḥt*-receipts were written by the same scribes who wrote the yoke tax receipts and they were issued to the same male taxpayers who received the yoke tax receipts.²³⁸ The *nḥt*-tax receipts were issued for roughly the same range of payments as the yoke tax receipts,²³⁹ and they were written in the same years as the majority of yoke tax receipts. The yoke tax receipts date from Egyptian year 1 to Egyptian year 21 of Ptolemy II, most dating from Egyptian year 9 or later. The *nḥt*-tax receipts date from Egyptian year 9 to Egyptian year 21 of Ptolemy II with one possible exception. Vleeming published a *nḥt*-tax receipt, O. Pontif. Bibl. Inst. (*DO Varia* 9), dated to Egyptian year 20 of “pharaoh Ptolemy” (Dem. *pr-š; Ptrwms*). Citing the script and the king’s name, Vleeming attributes this receipt to Ptolemy II rather than Ptolemy III. However, Ptolemy II is usually referred to as “pharaoh Ptolemy son of

230. The editor read *Dd-ḥr s; Pa-wn*, but see Vleeming, *Ostraka Varia*, p. 99.

231. The editor read *Pa-...*, but see Vleeming, *Ostraka Varia*, p. 99.

232. The editor read *Wsir-ḥr-ti-s*, but see J. C. Winnicki, “Zwei Studien über die Kalasirier,” *Orientalia Lovaniensia Periodica* 17 (1986): 28–29 (n. 11).

233. Vleeming, *Ostraka Varia*, pp. 98–99, 111.

234. Mattha, “Notes,” p. 32 (220/2).

235. Wängstedt, “Demotische Steuerquittungen,” pp. 29–30.

236. Devauchelle, *Ostraca démotiques*, pp. 56–58.

237. Vleeming, *Ostraka Varia*, pp. 19–21.

238. Devauchelle, *Ostraca démotiques*, pp. 18–19, 24–25, 56.

239. Devauchelle, *Ostraca démotiques*, p. 58.

Ptolemy” (Dem. *pr-ꜥ Pṯrwm̄ys sꜥ Pṯrwm̄ys*) and thus “pharaoh Ptolemy” could refer to Ptolemy I.²⁴⁰ Since Ptolemy I had a reign of only twenty years, this text would then be only one year earlier than the earliest known yoke tax receipt and only nine years earlier than the next known *nḥt*-tax receipt.

In addition to being closely associated, it is sometimes difficult to distinguish between the writings of taxes identified as *nḥt* and those identified as *nḥb*. The first couple of characters reading *nḥ* are the same in both tax names. In *nḥb*-receipts, this group is followed by the character read as *b* and then sometimes by one or two determinatives. In the *nḥt*-receipts identified by Mattha, the group is followed by three short vertical strokes, followed by a character read as the strong arm determinative, sometimes followed by one or two other determinatives. These writings of the tax name are fairly homogenous and are fairly distinct from writings of the *nḥb*-tax and virtually all were written by a single scribe at Elephantine, *Sḏm-nꜥy-ḥnm sꜥ Dḥwty-īir-ti-s*. However, Wångstedt, Devauchelle, and Vleeming have subsequently identified *nḥt*-receipts written by other scribes that exhibit many variations in the writing of the tax name, some of which are not very distinct from writings of the *nḥb*-tax. In these receipts the group read as *nḥ* may be followed by two short vertical strokes before the strong arm determinative,²⁴¹ a few short vertical strokes,²⁴² or a strong arm determinative,²⁴³ which is very similar to the character for *b*. Neither of the two Theban *nḥt*-tax receipts identified by Vleeming is a particularly clear writing of the tax name. In the absence of other, clearer writings of *nḥt* from Thebes, it seems preferable to take them as defective writings of *nḥb*.

Published *Nḥt*-Tax Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Heerlen BL 311 (<i>DO Varia</i> 52)	Year 11, Payni 25 (of P II?)	<i>Pa-ḥy sꜥ Pa-rt</i>	1 (silver) kite for year 11	<i>Pa-ḥy</i>
O. Berlin P. 9502 (<i>OrSuec</i> 22: 3–4 [¶1]) ²⁴⁴	Year 17, Payni 28 (of P II?)	<i>Pa-ḥnm mw.tꜥf</i> <i>Ta-pꜥ-wr</i>	1 (silver) kite for year 17	<i>Pa-rt(?)</i>

2.1.C. COMPULSORY LABOR RECEIPTS

One receipt is known for performing compulsory labor (Dem. *ꜥrt*) from before year 22 of Ptolemy II, though from Elephantine rather than Thebes.²⁴⁵ It is dated to year 13 of Pharaoh Ptolemy son of Ptolemy, which is the standard way of referring to Ptolemy II²⁴⁶ rather than Ptolemy III as the editor suggests. This dating is supported by the presence of the Elephantine tax official Psenis son of Pachnoumis (Dem. *Pa-sny sꜥ Pa-ḥnm*), who is known from several yoke tax and *nḥt*-tax receipts of years 4, 12, and 13,²⁴⁷ which again probably refer to Ptolemy II rather than Ptolemy III.²⁴⁸

240. Such distinctions were not always made consistently; Ptolemy III was frequently referred to as “pharaoh Ptolemy son of Ptolemy” just like his father Ptolemy II; see W. Clarysse, “Notes on Some Graeco-Demotic Surety Contracts,” *Enchoria* 8 (1978): 5–8; and idem, “A Demotic Self-Dedication to Anubis,” *Enchoria* 16 (1988): 7.

241. *DO Louvre* 28 (pp. 59–60, pl. 7), signed by *Ns-pꜥ-mty sꜥ Pa-dḥwty*; and *DO Louvre* 79 (p. 60, pl. 19), signed by ... *sꜥ Pa-mn*.

242. O. BM 14126 (*OrSuec* 19–20: 26–27 [¶4]), signed by *Pa-sny sꜥ Pa-ḥnm*, was read *Pa-mn sꜥ Pa-ḥnm* by the editor, but see Devauchelle, *Ostraca démotiques*, pp. 19–20; *DO Louvre* 25 (pp. 43–44, pl. 6), signed by *Ns-ḥnm sꜥ Ns-ḥr*, was read *Ns-ḥnm sꜥ Ns-ḥnm* by the editor, but see E. Cruz-Urbe, “Review of *Ostraca*

démotiques de Musée du Louvre 1: *Reçus*, by D. Devauchelle,” *JARCE* 22 (1985): 209; *DO Louvre* 86 (p. 61, pl. 21), signed by *Pa-sny sꜥ Pa-ḥnm*; and O. Pontif. Bibl. Inst. (*DO Varia* 7), signed by *Ns-ḥnm sꜥ Ns-ḥr*.

243. O. Torino 12689 (*DO Varia* 32), signed by *Pꜥ-šr-ḥnsw*, from Hermonthis.

244. The editor attributed this text to Elephantine, but see Vleeming, *Ostraka Varia*, p. 99.

245. O. Pontif. Bibl. Inst. (*DO Varia* 3).

246. Pestman, *Chronologie égyptienne*, p. 14; however, see n. 240 above.

247. Vleeming, *Ostraka Varia*, p. 14 (n. ff).

248. Muhs, “Chronology,” pp. 71–85.

2.1.D. LIVESTOCK TAX RECEIPTS

Two receipts for the livestock tax (Dem. *nꜣ ḥd.w n nꜣ iꜣw*) from before year 22 of Ptolemy II are known from the Theban area, though from Hermonthis rather than Thebes proper.²⁴⁹ Both are dated to year 9, which probably refers to Ptolemy II rather than Ptolemy III as the editor suggests, since they belong to a group of receipts that include two yoke tax receipts, also of year 9,²⁵⁰ which probably refers to Ptolemy II rather than Ptolemy III.²⁵¹

A third receipt for the livestock tax from before year 22 of Ptolemy II is known from Elephantine.²⁵² The receipt is dated to year 13, which probably refers to Ptolemy II rather than Ptolemy III as the editor suggests, since the scribe writes at the command of the Elephantine tax official Pachnoumis son of Pauris (Dem. *Pa-ḥnm sꜣ Pa-ḥr*) who is also known from several yoke tax receipts of years 6 to 13²⁵³ that probably refer to Ptolemy II rather than Ptolemy III.²⁵⁴

Published Livestock Tax Receipts from Early Ptolemaic Thebes (Hermonthis)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Torino 12667 (<i>DO Varia</i> 33)	Egyptian year 9, Phamenoth 30 (of P II?)	<i>Hr-tꜣyꜣf-nḥt</i> <i>sꜣ Pꜣ-wr</i>	3 silver (deben) for his (51? or 81?) sheep	<i>Ns-mn sꜣ</i> <i>Hr-ḥnsw</i>
O. Torino 12661 (<i>DO Varia</i> 34)	Egyptian year 9, Pharmouthi 24 (of P II?)	<i>Hr-tꜣyꜣf-nḥt</i> <i>sꜣ Pꜣ-wr</i>	4 silver (deben), specification: slave(?) tax, 2 silver (deben); the sheep, 1 silver (deben); <i>nḥb</i> -tax, 1 silver (deben)	<i>Ns-mn sꜣ Hr-</i> <i>ḥnsw</i> and <i>Wsr-wr sꜣ</i> <i>Pa</i> [...]

2.2. UNIDENTIFIED TAXES AND OTHER REVENUES

2.2.A. GREEK AND DEMOTIC RECEIPTS FOR THE TAX OF MONTH X

A group of fourteen Greek receipts describe themselves as “for the tax of month X” (Gr. εἰς τὸ τέλος τοῦ month X), or simply as “for month X” (Gr. εἰς τὸν month X).²⁵⁵ This group of Greek receipts dates between years 11 and 18, which have been assigned to Ptolemy II on the basis of paleography. The payments recorded on the Greek receipts range from 1 drachma 3 obols (3/4 kite) to perhaps 60 drachmas (3 deben), with several payments for 2 drachmas (1 kite) and one example apiece of payments for 5 drachmas (2 1/2 kite), 4 drachmas 3 obols (2 1/4 kite), 4 drachmas 1 1/2 obols (2 1/8 kite), and 4 drachmas (2 kite).

These Greek receipts may be paralleled by six Demotic receipts for “the tax of month X” (Dem. *pꜣ tny* month X). The Demotic receipts also date between years 11 and 18, with the exception of one receipt dated to year 4.²⁵⁶ The taxpayer on the latter receipt, Paous son of Pagonis (Dem. *Pa-ꜣw sꜣ Pa-wn*), **Taxpayer 3** in *Section 6*, is also known from a salt tax receipt dated to Egyptian year 23, probably of Ptolemy II,²⁵⁷ but this means that the year 4 could just as easily refer to Ptolemy III as Ptolemy II. In favor of the latter is the fact that the same scribe Nechthmonthes son of Petemestous (Dem. *Nḥt-mnt sꜣ Pꜣ-ti-ḥmn-nsw-tꜣ.wy*) may have signed three of the six receipts²⁵⁸ and may also have witnessed a Demotic contract dated to year 5 of Ptolemy II.²⁵⁹ The pay-

249. O. Torino 12667 (*DO Varia* 33) and O. Torino 12661 (*DO Varia* 34).

250. O. Torino 12661 (*DO Varia* 34) and O. Torino 12686 (*DO Varia* 35).

251. Muhs, “Chronology,” pp. 71–85.

252. O. Pontif. Bibl. Inst. (*DO Varia* 1).

253. Devauchelle, *Ostraca démotiques*, p. 21.

254. Muhs, “Chronology,” pp. 71–85.

255. F. Übel, “Ostraka aus frühptolemäischer Zeit,” *AfP* 19 (1969): 67–73, to which add O. Leid. Pap. Inst. 43 (*GO Leiden* 376). The months attested are Thoth, Tybi, Mekheir, Phamenoth(?), Pharmouthi, and Mesore.

256. O. Wien KhM 6010 (*OrSuec* 25–26: 5–7 [¶1]).

257. Salt tax receipt O. BM 20265 (*OrSuec* 27–28: 10–11 [¶1]).

258. O. Wien KhM 6010 (*OrSuec* 25–26: 5–7 [¶1]), dated to year 4, without patronym; O. Uppsala 873 (*DO Ausgewählte* 1), dated to year 11; and O. Uppsala 936 (*DO Ausgewählte* 2), dated to year 18, without patronym. Nechthmonthes son of Petemestous may also have signed unspecified tax receipt O. BM 20162 (*OrSuec* 16: 24–25 [¶2]), dated to year 21, without patronym.

259. A like-named man is Witness 13 on *P. Rylands dem.* 14, dated to Egyptian year 5, Thoth, of Ptolemy II.

ments in the Demotic receipts are smaller than those in the Greek receipts,²⁶⁰ however, so it is not certain that these are true parallels.

Nor is it certain that any one of these receipts really refers to a monthly tax. One taxpayer received Greek receipts for “the tax of Thoth” and for “the tax of Tybi” in the same year, but this proves nothing.²⁶¹ One of the Demotic receipts records several payments for “the tax of Mecheir” and “the tax of Payni,” but none for the three months in between.²⁶² Other Demotic and Greek receipts, particularly Greek banker’s receipts, frequently modify the name of the tax with the name of the year, or in price of oil receipts the name of the month for which it was paid. By analogy, it is possible that in receipts for the tax of month X, “month X” merely modifies the name of the tax, which would then simply be “the tax” (Gr. τὸ τέλος, Dem. *pʹ tny*), which could refer to any tax. Given the date of the Greek receipts, one obvious candidate is the yoke tax for which equally large sums were collected, usually in several installments each year.

Published Receipts for the Tax of Month X from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
GREEK RECEIPTS FOR THE TAX OF MONTH X				
O. Berlin P. 1150 (BGU VI 1417)	Year 11, Mesore ... (of P II?)	Παμοῦνις τοῦ Ἰμουθ[ο]υ	τοῦ Μεσορῆ (dr.) 4	—
O. Berlin P. 14170 (<i>AfP</i> 19: 68 [¶6])	Year 12, Thoth(?) (of P II?)	Φ[...]βοφ Πάι(τος)	τὰ τέλ[η Φαμε]νώτ	[Α]ριστοτέλης
O. Bodl. Gr. Inscr. 2868 (<i>GO Tait</i> <i>Bodl.</i> 1)	Year 12, Thoth 22 (of P II?)	Σαμπᾶ Ψοσνᾶ	εἰς τὸ τέλος τοῦ Μεσορῆ (dr.) 5	Ἄριστοτέλης
O. BM 25530 (<i>GO Wilcken</i> 1335)	Year 13, Pachons 16 (of P II?)	Παοασάητος	εἰς τὸ τέλος τοῦ Φαρμοῦτι (dr.) 60(?)	Ἄριστοτέλης
O. Berlin P. 9304 (BGU VI 1416)	Year 13, Phaophi 23 (of P II?)	Παᾶς καὶ Χαρβοφ	εἰς τὸ τέλος τοῦ Θαῦτ (dr.) 2 = 1 silver kite	Ἄριστοτέλης
O. Leipzig ? (<i>AfP</i> 19: 67 [¶4])	Year 13, Phaophi 23 (of P II?)	Ψενύρει Ἄραπρη	τὸ τέλος τοῦ Θαῦτ (dr.) 4 (ob.) 1 1/2	Ἄριστοτέλης
O. Bodl. Gr. Inscr. 2200 (<i>GO Tait</i> <i>Bodl.</i> 2)	Year 13, Hathyr 9 (of P II?)	Σισύις	εἰς τὸ τέλος τοῦ Φαῶφι (dr.) 2	Ἄριστοτέλης
O. Stras. G 735 (<i>GO Strass.</i> 175)	Year 16, Pharmouthi 7 (of P II?)	Παθοῦρις Φίβιος	εἰς τὸν Μεχίρ (dr.) 2	Λε[ονι]τακος
O. Stras. G 666 (<i>GO Strass.</i> 173)	Year 18, Phaophi (of P II?)	Παθαῦτ πα Πίθις	εἰς τὸ τέλος τοῦ Θωῦτ (dr.) 2	
O. Stras. G 667 (<i>GO Strass.</i> 174)	Year 18, Tybi 24 (of P II?)	Παθαῦτ πα Πίθις	εἰς τὸ τέλος τοῦ Τῶβι (dr.) 2	Θεμιστοκλῆς
O. Leipzig ? (<i>AfP</i> 19: 68 [¶5])	Year 18, Tybi 29 (of P II?)	Παᾶ Πανετναῦ	εἰς τὸ τέλος τοῦ Τῶβι (dr.) 2	Θεμιστοκλῆς
O. Leid. Pap. Inst. Inv. 43 (<i>GO Leiden</i> 376)	Year 18, Tybi (of P II?)	... (?)	... τελο ... (dr.) 4 (ob.) 4	Ταυρίσκος ὁ παρὰ ...
O. Stras. G 995 (<i>GO Strass.</i> 1)	Hathyr 27	Παθαῦτ	εἰς τὸν Φαῶφι (dr.) 1 (ob.) 3(?)	

260. O. Berlin 9650 (*OrSuec* 18: 71–72 [¶2]) was issued for 3 1/2 obols. O. Wien KhM 6010 (*OrSuec* 25–26: 5–7 [¶1]) records three payments of 1/2 kite, 5/6 kite, and 1/12 kite, making a total of 1 5/12 kite for the tax of Mekheir and one payment of 5/12 kite for the tax of Payni.

261. O. Stras. G 666 (*GO Strass.* 173) and O. Stras. G 667 (*GO Strass.* 174).

262. O. Wien KhM 6010 (*OrSuec* 25–26: 5–7 [¶1]).

Published Receipts for the Tax of Month X from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
DEMOTIC RECEIPTS FOR THE TAX OF MONTH X				
O. Wien KhM 6010 (<i>OrSuec</i> 25–26: 5–7 [¶1])	Year 4, Phamenoth 2, 14 and 17 (of P II?)	<i>Pa-ꜣw sꜣ Pa-wn</i> ²⁶³	1/2 (silver) kite in the tax of Mecheir, 5/6 (silver) kite, 1/12 (silver) kite; the tax of Payni, 1/3 1/12 (silver) kite	<i>Nḥt-mnt</i>
O. Uppsala 873 (<i>DO Ausgewählte</i> 1) ²⁶⁴	Year 11, Epeiph 18 (of P II?)	<i>Pꜣ-bl(?) sꜣ</i> <i>Pꜣ-ti-wsṛ</i>	2 (silver) kite ²⁶⁵ in the tax of Payni	<i>Nḥt-mnt sꜣ Pꜣ-ti-imm- nsw-tꜣ.wy</i>
O. Uppsala 1332 (<i>DO Ausgewählte</i> 3) ²⁶⁶	Year 11, Mesore 7 (of P II?)	<i>Ḥtr(?) sꜣ Dḥwty-iw</i>	3 (silver) kite for the tax of Epeiph	<i>Dd-ḥr</i>
O. Uppsala 936 (<i>DO Ausgewählte</i> 2) ²⁶⁷	Year 18, Phamenoth 9; and 17 (of P II?)	<i>Pꜣ-šr-ḥnsw sꜣ</i> <i>Pꜣ-ti-wsṛ</i>	2 (silver) kite ²⁶⁸ in the tax of Mecheir ... ²⁶⁹	<i>Nḥt-mnt</i>
O. Uppsala 818 (<i>OrSuec</i> 9: 62–63 [¶1])	Year 18, Mesore 20 (of P II?)	<i>Pa-bl(?) and Pa-rt sꜣ</i> <i>Pa-dḥwty and ꜣIy- m-ḥtp and Hry-zw</i> his son makes four men	1 1/4 (silver) kite ... for the tax of Phamenoth 30	<i>Pꜣ-ti-nfr-ḥtp</i>
O. Berlin 9650 (<i>OrSuec</i> 18: 71–72 [¶2])	Epeiph 24	<i>Ḥr-m-ḥb sꜣ Pꜣ-sn</i> -2 ²⁷⁰	3 1/2 obols for his tax of Payni	<i>Dḥwty-mn</i>

2.3. DEMOTIC RECEIPTS FOR UNSPECIFIED TAXES

Several Demotic receipts for payments, apparently for unspecified taxes, appear to be contemporary with the yoke tax receipts. The receipts were written by the same scribes who wrote the yoke tax receipts, and they were issued to taxpayers known from the yoke tax receipts. The receipts were issued for the same range of payments found on yoke tax receipts, and they date to Egyptian years 4, 15, 16, 21, and 22. Thus it seems likely that at least some of these receipts are for the yoke tax since the yoke tax was by far the most common tax in the first half of the reign of Ptolemy II.

263. The same taxpayer may also be known from salt tax receipt O. BM 20265 (*OrSuec* 27–28: 10–11 [¶5]), from year 23, Payni (of Ptolemy II).

264. The editor dated it “spätptolemäisch,” but the amount favors a third century B.C. date.

265. The editor read *kt 7 n*, but it surely is *kt 2 ḥn*.

266. The editor dated it “möglicherweise spätptolemäisch,” but the amount favors a third century B.C. date.

267. The editor dated it “spätptolemäisch,” but the amount favors a third century B.C. date.

268. The editor read *kt 3*, but it surely is *kt 2*.

269. The last half of line 3 is unread.

270. The same taxpayer may also be known from O. Berlin P. 9476 (*DO Mattha* 188), a receipt for a crown tax (Dem. *ḥd krm*) of year 11 (of Ptolemy II?).

Published Receipts for Unspecified Taxes from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. BM 5768 (<i>OrSuec</i> 19–20: 23–24 [¶1])	Year 15, Payni 8 (of P II?)	³ <i>Imn-ḥtp sḥ Pa-rt</i>	1/2 1/4(?)	<i>Pa-ḥy(?)</i>
O. BM 5721 (<i>OrSuec</i> 19–20: 24–25 [¶2])	Year 16, Pharmouthi 19 (of P II?)	³ <i>Imn-ḥtp sḥ Pa-rt</i>	2 (silver) kite for his tax of year 15	<i>Ḍd-ḥr</i>
O. Uppsala 813 (<i>OrSuec</i> 2: 37–38 [¶1])	Year 20, Tybi 27; and 29 (of P II?)	³ <i>Irwḥ sḥ Pḥ-šr-mn(?)</i>	3 1/2 1/12 (silver) kite for the tax of year 19; 4 1/12 (silver) kite	<i>Pa-rt</i>
O. BM 20162 (<i>OrSuec</i> 16: 24–25 [¶2]) ²⁷¹	Year 21, Pharmouthi 29 (of P II?)	<i>Pḥ-ti-ḥr-pḥ-ḥrt sḥ</i> <i>Pḥ-šr-ḥnsw</i>	1/2 1/12 (silver) kite	<i>Nḥt-mnt</i>
OIM 19293 (Cat. no. 5)	[Year 21], ... day 12 (of P II?)	<i>Pḥ-šr-dḥwty(?) sḥ</i> <i>Ḍd-ḥr</i>	1/3 silver (kite) for year 21	<i>Pḥ-ḥn</i>
O. Brook. 12768 1746 (<i>Cat. Brook. dem.</i> 103)	Year 22, Phaophi 22 (of P II?)	<i>Pa-wn sḥ Pa-wsr</i>	2 (silver) kite for for year 21	<i>Pḥ-ti-is.t</i>
O. BM 5724 ²⁷² (<i>OrSuec</i> 31–32: 6–7 [¶1])	Year 26, ... day 12 (of P II?)	<i>Pa-nḥ sḥ Pḥ-ḥl-ḥnsw</i>	5 kite for the tax	³ <i>Imn-ḥtp sḥ Hry-zw</i>

271. The editor dated it “wahrscheinlich Jahr 94/93 v. Chr.,” but the script and amount favor a third century B.C. date.

272. The editor erroneously gave the inventory number as O. BM 5784.

3. CAPITATION TAXES AFTER YEAR 21 OF PTOLEMY II (264–200 B.C.)

3.1. RECEIPTS FOR STATE MONEY TAXES

The most common Theban receipts for state taxes after the tax reform between Egyptian years 21 and 22 of Ptolemy II were for the salt tax (Dem. *ḥd ḥmʒ*, Gr. ἄλική), represented by 103 receipts, with or without other taxes. The salt tax was a fixed fee levied annually on almost all men and women. It was in effect a poll or capitation tax, which replaced the earlier yoke tax levied on men alone. This new salt tax was calculated and collected on the basis of census records.

The new salt tax was supplemented by several other new fixed fees levied annually on limited groups of people, such as the wool tax (Dem. *in-šn*, Gr. ἐρέα) levied on some women, represented by sixteen receipts (eleven with the salt tax); the income of a server tax (Dem. *ḳ rmt iw=f šms*) levied on mortuary priests, represented by eight receipts (six with the salt tax); the rare staff bearer tax (Gr. ῥαβδοφορικόν), represented by two receipts (both with the salt tax); and perhaps the compulsory labor tax (Dem. *ḥd ʿrt*, Gr. λειτουργικόν) levied on people who did not perform their compulsory labor, represented by one receipt (with the salt tax). Initially, independent receipts were issued for these new supplemental personal taxes, but during the reign of Ptolemy III, combined receipts were issued for the salt tax and the supplemental personal taxes, which were treated as surcharges on the salt tax. Some of the supplemental personal taxes appear to have been calculated and collected on the basis of the same census records as the salt tax, which no doubt facilitated the combination of the taxes.

A few older taxes calculated and collected on the basis of census records (see *Section 2*) survived the tax reform between Egyptian years 21 and 22. One of these older taxes was the annual compulsory labor requirement for males to move 30 naubia of earth while working on the canals, dams, and embankments, represented by nine receipts. Another older tax was the pasture of livestock tax, represented by three receipts, a sort of capitation or poll tax on livestock, which were often counted in the censuses along with the people in each household.

All these capitation taxes were money taxes, with the exception of the compulsory labor requirement. The Demotic receipts for state money taxes issued after Egyptian year 21 of Ptolemy II were usually written as follows: “Taxpayer PN1 (has brought) X (silver) kite for the tax Y of Egyptian year Z1, scribe PN2 has written on (Egyptian year), month, and day Z2,” (Dem. [*in*] *PN1 [ḥd] ḳt X n Y n Z1 šh PN2 n Z2*). The verb *in* “to bring” is often omitted. The Greek receipts for state money taxes issued after Egyptian year 21 of Ptolemy II were usually written as follows: “Date X, (it has fallen, i.e., it has been paid) for tax Y through tax collector PN1, taxpayer PN2, amount Z” (Gr. X [πέπτωκεν] Y διὰ PN1 PN2 Z). The verb πέπτω “to fall, to pay,” always written as the perfect πέπτωκεν, is optional. It is not clear whether the subject of the verb is taxpayer PN2 or the amount Z, though the latter might be favored by analogy with the impersonal use of πέπτωκεν in registration receipts.

3.1.A. SALT TAX RECEIPTS

The salt tax is the tax most commonly represented on receipts from early Ptolemaic Thebes. Among the 396 early Ptolemaic receipts from Thebes cited in *Sections 2* through *5*, 103 receipts are for the salt tax, exceeding the sixty-three receipts for the burial tax, the fifty-five receipts for the yoke tax, and the forty-two receipts for the price of oil. This large number of receipts is undoubtedly due to the salt tax being a nearly universal capitation tax on both men and women.

The name of the salt tax in Demotic was “money of salt” (Dem. *ḥd ḥmꜣ*) or “the salt” (Dem. *pꜣ ḥmꜣ*)²⁷³ and in Greek “of the salt” (Gr. ἄλικῆς). The name of the tax suggests a connection with the commodity salt, but tax registers from the Fayum have shown that in practice the salt tax functioned more like a capitation or poll tax than a commodity monopoly like those described in *P. Rev. Laws* since almost everyone paid the salt tax at one of several fixed annual rates.²⁷⁴ Only a few privileged individuals did not have to pay; an early Ptolemaic Greek papyrus contains an extract of a letter from one Apollonios to one Zoilos, informing him that teachers of writing (Gr. διδάσκαλοι τῶν γραμμάτων), teachers of physical education (Gr. παιδοτρίβαι), performers(?) of Dionysus (Gr. [...] τὰ περὶ τὸν Διόνυσον), and victors in the Alexandrian games, the Basileia, and the Ptolemaia festival games were exempt from the salt tax.²⁷⁵

Curiously, the rates of the salt tax appear to have decreased through time. From Egyptian year 22 of Ptolemy II through fiscal year 31 of Ptolemy II the salt tax appears to have been levied at 3/4 kite (1 dr. 3 ob.) annually for men and 1/2 kite (1 dr.) annually for women (the A rate).²⁷⁶ During the period of the A rate, the salt tax could be paid in a single annual installment, two semi-annual installments, possibly irregular installments,²⁷⁷ or perhaps even for two years in a single installment.²⁷⁸ The practice of payment in installments may have been carried over from the earlier yoke tax, which was inevitably paid in irregular installments.

Beginning in fiscal year 32 of Ptolemy II the salt tax appears to have been levied at 1/2 kite (1 dr.) annually for men and 1/4 kite (3 ob.) annually for women (the B rate).²⁷⁹ At the same time that the B rate was introduced, the practice of payment in installments was discontinued.²⁸⁰ Then in fiscal year 5 of Ptolemy III the salt tax appears to have been lowered for some people to 1/3 kite (4 ob.) annually for men and 1/8 kite (1 1/2 ob.) annually for women (the C rate). For other people, however, the salt tax continued to be levied at the B rate.²⁸¹ The latest salt tax receipts from Thebes appear to date to fiscal year 23 of Ptolemy III,²⁸² the latest salt tax receipt from Elephantine dates to fiscal year 4 of Ptolemy IV,²⁸³ though a Demotic papyrus from Elephantine gives a further reference to the salt tax in Egyptian year 5 of Ptolemy IV.²⁸⁴

Scribes who signed salt tax receipts occasionally signed other kinds of documents. A salt tax scribe named Horos son of Esminis (Dem. *Ḥr sꜣ Ns-mn*) may have witnessed a contract.²⁸⁵ A salt tax scribe named Petebastis

273. Note that *ḥd* and *pꜣ* can be very similar in Demotic.

274. See C. Préaux, *L'économie royale des Lagides* (Brussels, 1939), pp. 251–52; M. Rostzovtzeff, *The Social and Economic History of the Hellenistic World*, Volume 1 (Oxford, 1941), p. 309; F. Übel, “Die frühptolemäische Salzsteuer,” in *Atti dell'XI congresso internazionale di papirologia, Milano, 2–8 Settembre 1965*, edited by A. Calderini, I. Cazzaniga, S. Curto, O. Montevecchi, and M. Vandoni (Milan, 1966), pp. 325–68.

275. *P. Halensis gr. 1*, lines 260–265. Apollonios may be the dioketes attested between years 27 and 38 of Ptolemy II (*Pros. Ptol. I*, VIII, 16).

276. Shelton, “Zum Steuersatz,” pp. 35–39; and Bagnall, “Notes,” pp. 143–46.

277. O. Berlin P. 6359 (*OrSuec* 27–28: 6–7 [¶1]), dated to year 23, in which a man pays 1/4 silver kite; O. BM 19953 (*OrSuec* 27–28: 11–12 [¶6]), dated to year 23, in which two brothers and their sister pay 1/2 silver kite; O. BM 5688 (*OrSuec* 27–28: 7–8 [¶2]), dated to year 23, in which a man and his woman pay 1/4 silver kite and 1/2 silver kite, making 3/4 silver kite; O. Bodl. Eg. Inscr. 812 (*DO Mattha* 136), dated to year 26, in which a man pays 1/6 silver kite; and O. Stras. GD 25 (*GO Strass. 5*), dated to fiscal year 28 = year 27, in which a man and two sisters(?) pay 1 drachma = 1/2 silver kite, 3 obols = 1/4 silver kite, and 3 obols = 1/4 silver kite. O. Bodl. Eg. Inscr. 812 (*DO Mattha* 136) could be a receipt for the beer tax (*ḥd ḥnk.t*) rather than the salt tax (*ḥd ḥmꜣ*), but the reading of the tax name in the other receipts seems secure.

278. O. BM 25026 (*OrSuec* 27–28: 8–9 [¶3]), dated to year 23; and O. BM 25531 (*OrSuec* 27–28: 12 [¶7]), dated to year 26. In both a man pays 1 1/2 silver kite and his woman 1 silver kite.

279. Shelton, “Zum Steuersatz,” pp. 35–39.

280. Only two texts do not fit the B rate: O. Uppsala 744 (*OrSuec* 9: 64–65, 67 [¶3]), dated to year 32, in which a man pays 1/2 silver kite and 1/6 silver kite; and O. Wien 302 (*OrSuec* 27–28: 17–18 [¶12]), dated to year 3, in which a woman pays perhaps 1/3 silver kite 1 1/4 obols. The latter text, however, could be a receipt for the beer tax (*ḥd ḥnk.t*) rather than the salt tax (*ḥd ḥmꜣ*).

281. Shelton (“Notes,” pp. 133–36) dated the C rate from fiscal year 3 of Ptolemy III; Vleeming (*Ostraka Varia*, p. 35) dated it from fiscal year 1 of Ptolemy III; however, Clarysse and Thompson (“Salt-Tax Rate,” pp. 223–29) have shown that it probably dates from fiscal year 5.

282. O. Bodl. Gr. Inscr. 261 (*GO Wilcken* 1492) and O. Berlin 1564 (*GO Wilcken* 311).

283. O. Berlin P. 10809 (BGU VI 1324 = *DO Varia* 25), redated by Clarysse and Thompson, “Salt-Tax Rate,” pp. 223–29.

284. *P. Berl. Eleph. dem. II* 13537 verso, lines 6–7.

285. Salt tax receipts OIM 19329 (*Cat. no. 37*), dated to Egyptian year 23, Phamenoth 15; O. BM 20265 (*OrSuec* 27–28: 10–11 [¶5]), dated to Egyptian year 23, Payni 10; and O. BM 5768 (*OrSuec* 27–28: 25–26 [¶20]), dated to year 24, Epeiph, all probably of Ptolemy II; and Witness 10 on P. Wien 6052 (*Aegyptus* 49: 36–37), dated to Egyptian year 8 of Ptolemy III.

Horos son of Esminis is probably not to be identified with a like-named man, possibly his grandfather, who was witness 12 on *P. Rylands dem.* 10, dated to Egyptian year 2, Hathyr of Alexander IV; Witness 3 and Witness-copyist 5 and 4 on *P. Phil. dem.* 3 and 4 respectively, dated to Egyptian year 10, Tybi of Alexander IV; and witness 1 on *P. BM* 10528 (Glanville), dated to Egyptian year 14, Khoiak, of Ptolemy I.

son of Patos (Dem. *P3-ti-b3.s.t s3 Pa-t3*) was perhaps witness to two contracts.²⁸⁶ A salt tax scribe named Psenminis son of *Ms-r-rt.wy=f* (Dem. *P3-šr-mn s3 Ms-r-rt.wy=f*) was perhaps a notarial contract scribe.²⁸⁷ A salt tax scribe named Teos son of Horos (Dem. *Dd-hr s3 Hr*) is perhaps witness on one or more contracts.²⁸⁸ A salt tax scribe named Orseus (Dem. *Wrš*) also signed two wool tax receipts, which is not surprising since the salt and wool taxes were closely related and combined receipts were eventually issued for them.²⁸⁹ A salt tax scribe named Mires son of Petosiris (Dem. *M3y-rs s3 P3-ti-wsir*) may have signed three burial tax receipts and perhaps one burial plot receipt.²⁹⁰ A salt tax scribe named Phibis son of Apathes (Dem. *P3-hb s3 3-phṯ*) also signed two burial plot receipts and perhaps one burial tax receipt and was perhaps witness to two contracts.²⁹¹

At about the same time that the C rate for salt tax was introduced in year 5 of Ptolemy III, combined receipts for the salt tax and other supplementary personal taxes became common. Combined receipts are known for the salt tax with the wool tax (Dem. *in-šn*, Gr. ἐρέα),²⁹² the salt tax with the income of a server tax (Dem. *ḳ rmt iw=f šms*),²⁹³ the salt tax with the staff bearer tax (Gr. ῥαβδοφορικόν),²⁹⁴ and the salt tax with the compulsory labor tax (Dem. *hd ʿrt*, Gr. λειτουργικόν).²⁹⁵ Like the salt tax itself, the other taxes paid with the salt tax appear to have been levied annually at fixed rates. Given their close association with the salt tax, they can probably be viewed as surcharges on the salt tax levied on limited groups of people. A similar surcharge is known from tax registers from the Fayum, in which many taxpayers were charged an extra obol above the standard rates for the salt tax possibly because they were Egyptian rather than Greek.²⁹⁶

286. Salt tax receipts O. Stras. GD 25 (*GO Strass.* 5), dated to Egyptian year 27, Mesore 29; and perhaps OIM 19311 (**Cat. no. 22**), dated to Egyptian year 27, Hathyr 9, both probably of Ptolemy II; and Witness 4 on *P. BM 10074* (Reich) and on *P. BM 10079 B+C* (Reich = P. L. Bat. 30, 5), both dated to Egyptian year 17, Phamenoth, of Ptolemy III.

287. Salt tax receipt O. Medinet Habu 2190 (*DOMH 12 + Enchoria* 8.1: 143–46), dated to Egyptian year 28, Thoth 5, probably of Ptolemy II; and *P. Phil. dem.* 15, dated to Egyptian year 26, Mecheir, of Ptolemy II.

288. Salt tax receipt OIM 19330 (**Cat. no. 38**), dated to Egyptian year 29, Epeiph 25; and O. Ash. GO 108 (*GO Ash.* 1), dated to Egyptian year 29, Mesore 6, both probably of Ptolemy II. Teos son of Horos may have been Witness 2 on *P. Phil. dem.* 18, dated to Egyptian year 6, Tybi, of Ptolemy III; and perhaps also Witness 6 on *P. BM 10240* (Reich), dated to Egyptian year 20, Thoth, of Ptolemy III; reading on the latter by C. A. R. Andrews, *Ptolemaic Legal Texts from the Theban Area* (Catalogue of Demotic Papyri in the British Museum 4; London, 1990), pp. 56–57 (n. 36).

Teos son of Horos was probably not Witness 13 on *P. BM 10829* (Andrews 18), dated to Egyptian year 13, Khoiak, of Ptolemy IV, because of the late date and different signature; and certainly neither Witness 5 nor Witness 13 on *P. BM 10613* (Andrews 7), dated to Egyptian year 21, Pachons 24, of Ptolemy VI, for the same reasons.

289. Salt tax receipt O. Uppsala 744 (*OrSuec* 9: 64–65 [¶3]); wool tax receipt O. Berlin P. 6253 (*DO Mattha* 208); and wool tax receipt O. Berlin P. 9479 (*DO Mattha* 209), all dated to Egyptian year 32, probably of Ptolemy II.

290. Salt tax receipt O. Leiden unnumbered (*DO Leiden* 2), dated to Egyptian year 4, probably of Ptolemy III. The scribe's name was read ... *s3 P3y-wsir(?)* by the editor, but compare the signature in the burial tax receipts O. Birbeh 3 (*BIFAO* 98: 143–44, 149), dated to year 24, Mesore 21, probably of Ptolemy III; OIM 19333 (**Cat. no. 40**), dated to Khoiak 4; and O. TT 373 doc. 2367 (*DO Varia* 55), dated to Mesore 25. The same man may also have signed

burial plot receipt *DO Louvre* 314 (pp. 168–69, pl. 49), no date, though the editor read *Hr-rsn(?)*...

291. Salt tax receipt O. Uppsala 796 (*OrSuec* 10: 13–14 [¶1]), dated to Egyptian year 15, probably of Ptolemy III; burial plot receipt O. BM 66383 (Andrews 13), dated to Egyptian year 6; burial plot receipt *DO Louvre* 92 (p. 155, pl. 22), dated to Egyptian year 6; perhaps burial tax receipt O. Bodl. Eg. Inscr. 920 (*DO Mattha* 90), dated to Egyptian year 5; Witness 15 in *P. Phil.* 29-86-519 (*P. Phil. dem.* 24), dated to Egyptian year 21 of Ptolemy III; and perhaps Witness 13 in *P. BM 10073* (Reich), dated to Egyptian year 4 of Ptolemy IV.

292. O. Bodl. Gr. Inscr. 2149 (*GO Tait Bodl.* 14), dated to fiscal year 12; O. Bodl. Gr. Inscr. 2151 (*GO Tait Bodl.* 16), dated to fiscal year 14; *DO Louvre* 67 (pp. 114–15, pl. 16), dated to Egyptian year 14; O. Berlin 1552 (*GO Wilcken* 1227), dated to fiscal year 17; O. Bodl. Gr. Inscr. 1801 (*GO Tait Bodl.* 25), dated to fiscal year 18; O. ROM 906.8.595 (*GO ROM* I 1), dated to fiscal year 18; perhaps O. UCL 32219 (*GO Tait Petrie* 36), dated to fiscal year 12; and perhaps O. Louvre 8109 (*GO Wilcken* 308), dated to fiscal year 13.

293. OIM 19340 (**Cat. no. 47**), dated to Egyptian year 6; OIM 19345 (**Cat. no. 52**), dated to Egyptian year 14; O. TT 373 doc. 2368 (*DO Varia* 54), dated to Egyptian year 15; perhaps O. UCL 32219 (*GO Tait Petrie* 36), dated to fiscal year 12; and perhaps OIM 19328 (**Cat. no. 36**), dated to fiscal year 12; and O. Louvre 8109 (*GO Wilcken* 308), dated to fiscal year 13.

294. O. Bodl. Gr. Inscr. 2149 (*GO Tait Bodl.* 14), dated to fiscal year 12; and O. Bodl. Gr. Inscr. 1168 (*GO Tait Bodl.* 17), dated to fiscal year 16.

295. O. Ash. GO 109 (*GO Ash.* 2), dated to fiscal year 8.

296. See F. de Cenival, *Papyrus démotiques de Lille* 3 (Mémoires publiés par les membres de l'Institut français d'archéologie orientale du Caire 110; Cairo, 1984), p. 52; W. Clarysse, "Some Greeks in Egypt," in *Multi-Cultural Society*, p. 52; and Thompson, "Literacy and the Administration," pp. 324–26. However, for doubts that the 1 obol tax or surcharge was levied on the basis of race, see Shelton, "Notes," p. 135, esp. n. 16.

Published Salt Tax Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
SALT TAX INTRODUCED AT A RATE IN YEAR 22 OF PTOLEMY II (264 B.C.)				
O. Berlin P. 6359 (<i>OrSuec</i> 27–28: 6–7 [¶1])	Year 23, Thoth 9 (of P II?)	<i>Dd-hr s3 P3y-6w</i>	1/4 silver (kite) for year 22	(?) ²⁹⁷
O. BM 19953 (<i>OrSuec</i> 27–28: 11–12 [¶6])	Year 23, Phaophi 22 (of P II?)	<i>P3-htr-iw s3 ʿImn-htp</i> and <i>ʿImn-htp</i> his brother and <i>T3-sr.t-imm</i> his sister	1/2 silver kite for year 22	<i>Dd-hr(?)</i> ²⁹⁸
O. BM 25026 (<i>OrSuec</i> 27–28: 8–9 [¶3])	Year 23, Hathyr 30 (of P II?)	<i>Pa-wn s3 Pa-wsr</i> ²⁹⁹ and <i>Ta-s6</i> his wife	1 1/2 silver (kite) and 1 silver (kite) makes 2 1/2 silver kite for year 22	(?) ³⁰⁰
O. BM 5688 (<i>OrSuec</i> 27–28: 7–8 [¶2])	Year 23, Khoiak 19 (of P II?)	<i>Ns-mn s3 P3-ti-nfr-htp</i> and <i>T3y-b3</i> his wife	1/4 silver (kite) and 1/2 silver (kite) makes 2/3 1/12 silver (kite) for year 22	(?) ³⁰¹
OIM 19329 (Cat. no. 37)	Year 23, Phamenoth 15 (of P II?)	Ἀμενωθ and Τσεμμωντ = <i>ʿImn-htp s3 Pa-rt</i> and <i>T3-sr.t-mnt</i> his daughter	1/3 silver (kite) 1/2 obol and 1/4 silver (kite) makes 1/2 silver kite 1 1/2 obols for year 23	<i>Hr s3 Ns-mn</i>
O. BM 20265 (<i>OrSuec</i> 27–28: 10–11 [¶5])	Year 23, Payni 10 (of P II?)	<i>Pa-6w s3 Pa-wn</i> = Παωδς ³⁰²	1/3 silver (kite) 1/2 obol for six months of year 23 = (ob.) 4 1/2 for 6 months ³⁰³	<i>Hr s3 Ns-mn</i>
O. BM 5768 (<i>OrSuec</i> 27–28: 25–26 [¶20])	Year 24, Epeiph (of P II?)	<i>Hrbs</i> the choachyte ³⁰⁴	1/3 silver (kite) 1/2 obol(?) ³⁰⁵ for year 23 = (ob.) 4 1/2 or 6 months(?) ³⁰⁶	<i>Hr s3 Ns-mn</i>
OIM 19353 (Cat. no. 59)	Year 26(?), Phaophi 19(?) (of P II)	<i>T3-sr.t-mnt ta ʿImn-htp</i>	1/4 silver (kite) for year 25(?)	<i>Dd-hr(?)</i>
O. Bodl. Eg. Inscr. 812 (<i>DO</i> Mattha 136) ³⁰⁷	Year 26, ...(?) (of P II?)	<i>P3-ti-hnsw s3 Wsir-wr</i> ³⁰⁸	1/6 (silver) kite for year 26 ³⁰⁹	<i>6h-p3-hrt</i>
O. BM 25531 (<i>OrSuec</i> 27–28: 12 [¶7])	Year 26, ...(?) (of P II?)	<i>P3-ir s3 P3-ti-wsir</i> and <i>T3-sr.t-iy-m-htp</i> his wife	1 1/2? (silver) kite ³¹⁰ and 1 (silver) kite for year 25	<i>Dhwty-...(?)</i>
O. Berlin 4345 (<i>GO Wilcken</i> 336 + <i>BL</i> 6: 214)	Fiscal year 27, Mesore 17 (of P II)	Πίριτ and Νοφέρετ	(ob.) 4 1/2, and (ob.) 3 for the first six months	
OIM 19324 (Cat. no. 32)	Year 27, Hathyr 6(?) (of P II)	<i>T3-sr.t-mnt ta ʿImn-htp</i>	1/2(?) silver (kite) for year 26	<i>ʿIw-zf-6w(?)</i>

297. The same scribe as O. BM 25026 (*OrSuec* 27–28: 8–9 [¶3]) and O. BM 5688 (*OrSuec* 27–28: 7–8 [¶2]).

298. The editor read *Hr-wd3*.

299. The editor read *Pa-wn s3 Pa-dhwty-i6h(?)*, but compare *DO Louvre* 140 (p. 179, pl. 30).

300. The same scribe as O. Berlin P. 6359 (*OrSuec* 27–28: 6–7 [¶1]) and O. BM 5688 (*OrSuec* 27–28: 7–8 [¶2]).

301. The same scribe as O. Berlin P. 6359 (*OrSuec* 27–28: 6–7 [¶1]) and O. BM 25026 (*OrSuec* 27–28: 8–9 [¶3]).

302. The editor read Λέωγ, but see K. Worp, “Remarks on Some Greek Marginalia in Demotic Tax Receipts,” *ZPE* 80 (1990): 255.

303. The editor read συγ (ob.) 3, but see Worp, “Remarks,” p. 255.

304. The editor read only *Hrbs p3* . . .

305. The editor read *hd 1/3 hr*, but I read *hd 1/3 tb6 1/2*. Compare O. BM 20265 (*OrSuec* 27–28: 10–11 [¶5]) by the same scribe.

306. The editor read Μητρ(ι) ἀλ(ικη)ς (ob.) 3, but see Worp, “Remarks,” p. 255, for the reading πῆπτοκεν . . . (dr.) 4. However, the group that Worp read (dr.) 4 is clearly (ob.) 4 1/2, thus agreeing with the Demotic.

307. The editor read *hd hm3* “salt tax,” but *hd hnkt* “beer tax” also seems possible.

308. The editor read *P3-ti-hnsw s3 Wsir-i.ir-ti-s(?)*.

309. The editor read *hd 1/4(?)*.

310. The editor read “2(?) Silber-Kite(?),” but 1 1/2 (silver) kite fits the traces better.

Published Salt Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
OIM 19311 (Cat. no. 22)	Year 27, Hathyr(?) 9 (of P II)	<i>Tʒ-šr.t-mnt ta ʿImn-ḥtp</i>	1/4 (silver kite) for year 27	<i>Pʒ-ti-... and Pʒ-šr-mn sʒ Pʒ-ti-...</i>
O. BM 25989 (<i>GO Wilcken</i> 1339)	Fiscal year 27, Hathyr 10 (of P II)	Τορᾶς and Παμῆς	(ob.) 3, and (ob.) 4 1/2 for the second (six months)	
O. Stras. GD 25 (<i>GO Strass.</i> 5)	Fiscal year 28, Mesore 25 = year 27, Mesore 29 (of P II)	<i>ʒrtmy ... and Dʒr^c his ...</i> and <i>Ḳmt</i> his sister ³¹¹ = Ἀρτεμίτ... and Τάλε... and Κεματ	[1/2 silver (kite)] and 1/4 silver (kite) and 1/4 silver (kite) makes 1 (silver) kite for year 27 = (dr.) 1 and (ob.) 3 and (ob.) 3 makes (dr.) 2	<i>Pʒ-ti-bʒst sʒ Pʒ-tʒ</i>
O. Medinet Habu 2190 (<i>DOMH</i> 12 + <i>Enchoria</i> 8.1: 143–46)	Year 28, Thoth 5 = Fiscal year 28, Thaut 5 (of P II)	<i>Tʒ-šr.t-mnt</i> , wife of <i>Pʒ-ti-mn sʒ Wsr-ḥp</i> = Τσομμάντ	1/4 silver (kite) for year 27 = (ob.) 3 for 6 months	<i>Pʒ-šr-mn sʒ</i> <i>Ms-r-rt.wyʒf</i>
O. Berlin P. 4338 (BGU VI 1334)	Year 2[8, Phaophi] 8 = Fiscal year 28, Phaophi 8 (of P II)	<i>Pa-rt sʒ Pʒy-ʿw ...</i> = Παρητ Πιωφιτιου	... for year 29(?)	<i>Pʒ- ... (?) and</i> <i>Pa-ʿw ... (?)</i>
O. Berlin 4398 (<i>GO Wilcken</i> 312 + <i>BL</i> 2.1: 54; 2.2: 187; 6: 214)	Fiscal year 28, Tybi 14 (of P II)	Νικαΐας and Ταβῶς	(dr.) 1 (ob.) 3 and (dr.) 1 for the year	διὰ Πολιάνθους Κάρνιος
O. Bodl. Gr. Inscr. 2161 (<i>GO</i> <i>Tait Bodl.</i> 3)	Fiscal year 29, Mesore 7 (of P II)	Εἰρηνι and Ι...μανος and ...	(ob.) 3, (ob.) 3 and (ob.) 3	διὰ Κλειτάνδρου Θευδώρου
O. Bodl. Gr. Inscr. 1267 (<i>GO</i> <i>Tait Bodl.</i> 4)	Fiscal year 29, Tybi 17 = year 29, Tybi 17 (of P II)	Ἄρουαστής = <i>Ḥr-... sʒ ...</i>	(dr.) 1 (ob.) 3	<i>Pʒ-šr-... διὰ</i> Κλειτάνδρου
O. BM 5838 (<i>GO</i> <i>Wilcken</i> 1337 + <i>BL</i> 2.1: 103; 6: 216)	Fiscal year 29, Tybi 23 (of P II)	Παᾶς πα Τοτοῆ	(ob.) 4 1/2	Dem. unpubl. διὰ Κλειτάνδρου
O. Bodl. Gr. Inscr. 2133 (<i>GO</i> <i>Tait Bodl.</i> 5)	Fiscal year 30, Pachons 7 = year 29, Pachons 7 (of P II)	Τιπηλλόλιος = Dem. Ti-py-ta-elole (ed.)	(dr.) 1 = 1/2 kite	Dem. Thotorches(?), Psenminis, Sheshik son of Phibis, and Horus διὰ Κλειτάνδρου
O. Berlin P. 9483 (BGU VI 1335)	Year 29, Pachons 17 = fiscal year 30, Pachons 17 (of P II)	<i>Trws ta Pa-tm sʒ Pʒ-ti-...</i> = Τλους	1/2 (silver) kite for year 29 = (dr.) 1	<i>Dḥwty-ḥw sʒ Pʒ-ti-...,</i> <i>ʿIy-m-ḥtp sʒ ...,</i> <i>Ns-nʒ.w-ḥmn-ḥw</i> <i>sʒ Twtw, and Ḥwn</i>
O. BM 5829 (<i>GO</i> <i>Wilcken</i> 313 + <i>BL</i> 6: 214)	Fiscal year 30, Pachons 27 (of P II)	Χρ...τς the wife of]ν.κυς	(dr.) 1	Dem. unpubl. διὰ Κλειτάνδρου
<i>GO Meyer</i> 7 + <i>BL</i> 6: 207	Fiscal year 30, Pachons 30 (of P II)	Καλί(βις) the wife of .στρη = <i>Gl-hb</i>	(dr.) 1 = kite 1/2	διὰ Κλειτάνδρου
OIM 19330 (Cat. no. 38)	Fiscal year 30, Epeiph 25 = year 29, Epeiph 25 (of P II)	Ἀμενωθ πα Φηρατ = <i>ʿImn-ḥtp sʒ Pa-rt</i>	(ob.) 4 1/2(?) = 1/3(?) silver (kite) 1/2 obol for year 29 = 1/4 silver (kite) [sic]	<i>Dḥwty-ḥr-rḥ-s,</i> <i>Pʒ-šr-mn,</i> and [<i>Dd-ḥr</i> <i>sʒ Ḥr</i> διὰ Κλειτάνδρου

311. The editor read brother.

Published Salt Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Bodl. Gr. Inscr. 240 (<i>GO Wilcken</i> 1493 + <i>BL</i> 2.1: 114; 7: 303)	Fiscal year 30, Mesore 2 = year 29, Mesore ... (of P II)	To...ς = ...(?)	(dr.) 1 = 1/2 kite	Dem. unpubl. διὰ Κλειτάνδρου
O. Ash. GO 108 (<i>GO Ash.</i> 1)	Fiscal year 30, Mesore 6 = year 29, Mesore 6 (of P II)	Ἀρχῶνς Πετείσιος = <i>Hr-hnsw sꜣ Pꜣ-ti-is.t</i>	(dr.) 1 (ob.) 3 = 2/3 1/12 (silver) kite for year 29	<i>Dḥwty-ir-rhꜣs</i> , <i>Pꜣ-šr-mn sꜣ Ns-</i> <i>dḥwty</i> , and <i>Dd-hr sꜣ</i> <i>Hr</i> ³¹² διὰ Κλειτάνδρου
O. Bodl. Gr. Inscr. 260 (<i>GO Wilcken</i> 1494 + <i>BL</i> 2.1: 114)	Fiscal year 30, Mesore 9 (of P II)	Παᾶ πα Τοτοῆ	(dr.) 1 (ob.) 3	Dem. unpubl. διὰ Κλειτάνδρου
O. DeM 1 (<i>BIFAO</i> 50: 1–2 + <i>BIFAO</i> 82: 151–52)	Fiscal year 30, Mesore 15 = year 29, Mesore 15 (of P II)	ὑπὲρ .ατμου	1/2 (silver) kite for year 29	<i>Dḥwty-iw</i> Φανία
O. Berlin 4313 (<i>GO Wilcken</i> 314 + <i>BL</i> 7: 301)	Fiscal year 30, Thaut 13 = year 30, Thoth 13(?) (of P II)	Τιτοῖς Ἀρπαΐσιος	(ob.) 4 1/2	Dem. unpubl. διὰ Πτολεμαίου
O. Bodl. Gr. Inscr. 1874 (<i>GO Tait</i> <i>Bodl.</i> 7)	Fiscal year 30, Thaut 21 = year 30, Thoth 21 (of P II)	Θοτσύτομ Παλλύων = Dem. Thotsutmis	(ob.) 4 1/2 = ...(?) for year 29	Dem. Amenarteis(?), Psenminis ..., ... son of Horus διὰ Πτολεμαίου
O. DeM 3 (<i>BIFAO</i> 50: 2–3 + <i>BIFAO</i> 82: 152–53)	Fiscal year 30, Khoiak 14 = year 30, Khoiak 29 (of P II)	ὑπὲρ Ψεμμίντιος = <i>Pꜣ-šr-mn sꜣ Pa-...</i>	(ob.) 4 ...(?) = 4(?) obols	<i>Pꜣ-ti-hr sꜣ Hr</i> and <i>Nḥt-...(?)</i> Φανία
O. Bodl. Gr. Inscr. 2158 (<i>GO Tait</i> <i>Bodl.</i> 8)	Fiscal year 31, Pachons 2 (of P II)	Ταυβάστις = Dem. Taubastis	1/2 kite for year 30	Dem. Psentotoes(?) διὰ Πολιάνθου
O. BM 5846 (<i>GO</i> <i>Wilcken</i> 1340 + <i>BL</i> 2.1: 103–04)	Fiscal year 31, Pachon 14 (of P II)	Πανᾶς Φορχώνσιος	(dr.) 1 (ob.) 3	Dem. unpubl. διὰ Πολιάνθου Κάρνις
O. BM 12168 (<i>OrSuec</i> 27–28: 24–25 [¶19])	Year 30, Payni 13 (of P II)	<i>Tꜣ-šr.t-pꜣ-mr-iḥ ta</i> <i>Pꜣ-mw-mn</i>	1/4 silver (kite) for year 30	<i>Ns-...(?)</i> ³¹³ <i>sꜣ Dd-hr</i> and <i>Pꜣ-htr sꜣ sp-2</i>
O. Bodl. Gr. Inscr. 2150 (<i>GO Bodl.</i> <i>Tait</i> 9)	Fiscal year 31, Payni 15 = year 30, Payni 15 (of P II)	...ρβωις	(dr.) 1 = kite 1/2 for year 30	Dem. ...-ortais, Psen-..., and Hor son of Esmenis διὰ Πολιάνθου Κάρνις
O. Pont. Bibl. Inst. (<i>DO Varia</i> 42)	Year 31, Pharmouthi 9 (of P II)	<i>Ta-...(?) ta Ns-pꜣ-mty</i>	1/2 silver kite for year 31	...(?)
SALT TAX B RATE REPLACES A RATE IN YEAR 32 OF PTOLEMY II (254 B.C.)				
O. Uppsala 744 (<i>OrSuec</i> 9: 64– 65, 67 [¶3])	Year 32, Payni 2; and Payni 6 (of P II)	... sꜣ <i>Br</i>	1/2 (silver) kite for year 32 and 1/6 (silver) kite	<i>Wrš</i> , <i>Pꜣ-šr-hnsw</i> , and <i>Pa-ꜣw</i>

312. The editor read *Dd-hr sꜣ Hr-pꜣ-hrt*, but the element read *-pꜣ-hrt* is in fact a repetition of the amount paid: *ḥd 2/3 1/12* “2/3 1/12 silver (kite).”

313. The editor read *Nḥt.t*, but see *Dem. Namenbuch* I-10, p. 709.

Published Salt Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Berlin 4397 (<i>GO Wilcken</i> 316 + <i>BL</i> 2.1: 54)	Fiscal year 34, Pachons 28 (of P II)	Ταυής	(ob.) 3	Dem. unpubl. διὰ Πολιάνθους
O. Stras. G 670 (<i>GO Strass.</i> 6)	Fiscal year 34, Epeiph 29 (of P II)	...	(dr.) 1	διὰ Πτολεμαίου ... Διονύσιος οἰκονόμος
O. Bodl. Gr. Inscr. 2862 (<i>GO Tait</i> <i>Bodl.</i> 10)	Fiscal year 35, Pharmouthi 30 (of P II)	Ἐριεῦς	(ob.) 3	διὰ Πολιάνθους
OIM 19290 (Cat. no. 2)	Year 34, Pachons 12 (of P II)	Ἰμν-ἡτρ s; P3-rt	1/2 silver (kite) for year 34	Ḍḥwty-ir-rḥ-s and Hry = w s; Ns-mn
O. KhM 8579 (<i>OrSuec</i> 27–28: 13–14 [¶8])	[Year 36], Mesore 8 (of P II)	T3-ḥr ta ...	1/4 silver (kite) for year 36	Pa-t3.wy s; P3-ti-iry- ḥms-nfr and Pa-ḥr s; Pa-ḥnm
O. Bodl. Eg. Inscr. 618 (<i>DO Mattha</i> 133)	Year 37(?), Phamenoth 16 (of P II)	Ḍd-ḥr s; Pa(?) -sty(?)	1/2 (silver) kite for year 37(?)	Ḍḥwty-ir-rḥ-s
O. BM 5764 (<i>OrSuec</i> 27–28: 16–17 [¶11])	Year 2(?), ... (of P III?)	Ta-n3 ta Ns-mn	1/4 silver (kite) for year 2	Ḍḥwty-ir-rḥ-s and Ḍḥwty-ḥw
O. Bodl. Gr. Inscr. 2131 (<i>GO Tait</i> <i>Bodl.</i> 18)	Fiscal year 3, Pachons 1 (of P III?)	Τσονθῶυθ = Dem. Tsenthout	(ob.) 3	Dem. Ns-hor(?) διὰ Διονυσοδώρου
O. Bodl. Gr. Inscr. 2132 (<i>GO Tait</i> <i>Bodl.</i> 19)	Fiscal year 3, Pachons 28 (of P III?)	Πατεορπρη = Dem. Petearpres son of ...	(dr.) 1	Dem.(?) διὰ Διονυσοδώρου
O. Bodl. Gr. Inscr. 2902 (<i>GO Tait</i> <i>Bodl.</i> 20)	Fiscal year 3, Payni 28 (of P III?)	Ψενασοῦχε = Dem. Psenbuchis and Petubastis	(dr.) 1	Dem.(?) διὰ Διονυσοδώρου
O. IFAO 1001 (<i>BIFAO</i> 85: 99–100)	Year 3, Thoth 9 (of P III?)	P3-tm(?) s; P3-ḥr-ḥnsw	1/2 (silver) kite for year 2	Hry = w and Pa-ḥmn(?)
O. Wien 302 (<i>OrSuec</i> 27–28: 17–18 [¶12]) ³¹⁴	Year 3, Pharmouthi 9 (of P III?)	T3-ḥr.t-mnt ta Ἰμν-ἡτρ	1/3(?) silver (kite) 1 1/4 obols ³¹⁵ for year 3	Ḍḥwty-ir-rḥ-s and Hry = w
O. Wien 129 (<i>OrSuec</i> 18: 72–74 [¶3])	Year 3, Payni 10 (of P III?)	Ta-p3-i'ḥ wife of Ḥbty	1/4 (silver) kite for year 3 = (ob.) 3	Pa-t3.wy s; P3-wr ³¹⁶ and Ns-mn s; ḥnh-p3-ḥrt ἐχειρογράφησεν Ῥόδων
O. Bodl. Gr. Inscr. 2155 (<i>GO Tait</i> <i>Bodl.</i> 29)	Fiscal year 4, Payni 5 (of P III?)	Πασχεῦς	(dr.) 1	Dem. Min-... (?) διὰ Φανίου

314. The editor read ḥd ḥm3 “salt tax,” but ḥd ḥnkt “beer tax” also seems possible.

315. The editor read ḥd 1/4 tb' (?) 1/4, but the first sign could be 1/3, and a short *l.t* could follow *tb'*. In any case, the amount does not fit the expected rate.

316. The editor read *Pa-dḥwty-i'ḥ* and noted that this is the same scribe as in O. Wien NB 284 (*DO Mattha* 134), but see M. A. A. Nur el-Din, “The Proper Names in Mattha’s Demotic Ostraka: A Reconsideration,” *Enchoria* 9 (1979): 47.

Published Salt Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Wien NB 284 (<i>DO Mattha</i> 134)	Year 4, Pachons 27 (of P III?)	<i>Ta-pʒ-iʿh</i> wife of Šbty	1/4 silver (kite) for year 4	<i>Pʒ-wr sʒ Pʒ-ti-ʾimn</i> , <i>Pa-tʒ.wy sʒ Pʒ-wr</i> , ³¹⁷ and <i>Ns-mn sʒ</i> <i>ʿnh-pʒ-hrt</i>
O. BM 20229 (<i>OrSuec</i> 27–28: 18–19 [¶13])	Year 4, Payni 2 (of P III?)	<i>Pʒ-ti-ʾimn-nsw-tʒ.wy sʒ</i> <i>Pa-mnt(?)</i>	1/2 (silver) kite for year 4	<i>Dḥwty-ʾir-rh-s</i> and <i>Dd-hr</i>
O. Leiden unnumbered (<i>DO Leiden</i> 2)	[Year 4?] (of P III?)	<i>Tʒ-šr.t-hr-wr</i> the wife of <i>Pʒ-šr-mnt</i>	1/4 silver (kite) of year 4(?)	<i>Pʒ-ti-nfr-hṭp</i> and <i>Mʒy-rs sʒ Pʒ-ti-</i> <i>wsir(?)</i> ³¹⁸
SALT TAX C RATE INTRODUCED ALONGSIDE B RATE IN YEAR 5 OF PTOLEMY III (243 B.C.)				
O. Berlin 1153 (<i>GO Wilcken</i> 305 + <i>BL</i> 2.1: 54; 4: 115; 6: 214) ³¹⁹	Fiscal year 6, Phamenoth 11 (of P III?)	Πιβέλφις and Τανεχάτις	Salt tax (sic), ³²⁰ (dr.) 1 (ob.) 1/2 1/4 and (ob.) 5 1/4	Dem. unpubl. διὰ Σωστράτου
O. BM 12605 (<i>OrSuec</i> 27–28: 19–20 [¶14])	[Year 5], Phamenoth 20 (of P III?)	<i>Ta-hb</i> the wife of <i>ʾImn-hṭp</i>	1 1/2 obols for year 5	<i>Pʒ-ti-hnsw</i> , (?), and <i>Hr-sʒ-ʾis.t</i>
O. Bodl. Gr. Inscr. 2148 (<i>GO Tait</i> <i>Bodl.</i> 11)	Fiscal year 6, Pharmouthi 4 (of P III?)	Παβοῦχις and Μααν...	(ob.) 4	Dem. unpubl. διὰ Σωστράτου
O. Bodl. Gr. Inscr. 2159 (<i>GO Tait</i> <i>Bodl.</i> 12)	Fiscal year 6, Epeiph ... (of P III?)	Στενπνεβ	διὰ Σωστράτου
O. Brook. 12768 1648 (<i>GO Wilbour</i> 1 + <i>BL</i> 4: 115)	Fiscal year 7, Phamenoth 24 (of P III?)	Πανεχάτις μι(κρὸς) Πιβέλφις	(ob.) 4 = 1/3 (silver) kite	<i>Hr-sʒ-ʾis.t sʒ Nḥt-mnt</i> and <i>Pʒ-šr-mnt(?)</i> διὰ Σωστράτου
OIM 19340 (Cat. no. 47)	Year 6, Phamenoth 25(?) (of P III?)	<i>Pʒ-šr-hnsw sʒ Dd-hr</i>	Salt and server taxes, 5/6 silver (kite) 1 1/3 1/8 obols for year 6	... (?) and <i>Pʒ-šr-mn</i> <i>sʒ Tni.t-hnsw</i>
O. Ash. GO 109 (<i>GO Ash.</i> 2)	Fiscal year 8, Pachons 5 (of P III?)	ᾠρος Παῦτος	Salt and compulsory labor taxes, (dr.) 2 (ob.) 4	Σωστρ[άτωι]
O. Zürich 1840 (<i>DO Zürich</i> 1 = <i>DO Varia</i> 25)	Year 8, Phamenoth 4 (of P III?)	<i>Pa-hnm sʒ Pa-hr</i>	1/2 (silver) kite for year 8	<i>Hr-pa-ʾis.t sʒ</i> ...
O. Bodl. Gr. Inscr. 2860 (<i>GO Tait</i> <i>Bodl.</i> 13)	Fiscal year 9, Pharmouthi 23 (of P III?)	Θοορτάως	(ob.) 4	διὰ Σωστράτου
O. BM 50497 (<i>OrSuec</i> 27–28: 20–21 [¶15])	Year 8, Pachons 21 (of P III?)	<i>Dḥwty-sdm sʒ Wn-nfr</i>	1/2 (silver) kite for year 8	<i>Pʒ-ti-nfr-hṭp sʒ Pʒ-šr-</i> <i>mn sʒ Pʒ-ti-mn</i>
O. Leiden F 1897/ 6.249? (<i>DO</i> <i>Leiden</i> 1)	Year 9, ... day 15 (of P III?)	... (?) <i>sʒ Pʒ-šr-mn</i>	1/2 silver (kite) for year 9 which makes year 10	<i>Pʒ-šr-ʾimn sʒ Pʒ-ti-hr-</i> <i>pʒ-rʿ</i> and <i>Ns-... sʒ</i> <i>Pa-nʒ-kr.w</i>

317. The editor read *Pa-dḥwty-pʒ-iʿh*, but see Nur el-Din, “Proper Names,” p. 47.

318. The editor read ... *sʒ Pʒy-wsir*, but compare the signature of *Mʒy-rs sʒ Pʒ-ti-wsir* in the burial tax receipts O. Birbeh 3 (*BIFAO* 98: 143–44, 149), dated to year 24, Mesore 21, probably of Ptolemy

III; OIM 19333 (**Cat. no. 40**), dated to Khoiak 4; and O. TT 373 doc. 2367 (*DO Varia* 55), dated to Mesore 25.

319. Note, however, that all the corrections in the *BL* volume simply cancel each other.

320. The amounts are clearly for more than just the salt tax, but only the salt tax is named.

Published Salt Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Ash. 794 (<i>OrSuec</i> 27–28: 22–23 [¶17])	Year 10, Phaophi 4 (of P III?)	<i>Pa-nfr-htp pꜣ ꜣꜣ sꜣ</i> <i>Pꜣ-šr-mn</i>	1/2 (silver) kite for year 10	<i>Pꜣ-šr-ḫmn sꜣ</i> <i>Pꜣ-ti-ḫr-pꜣ-rꜣ</i>
O. BM 24931 (<i>OrSuec</i> 27–28: 21–22 [¶16])	Year 10, Mecheir 26 (of P III?)	<i>Pꜣ-hb sꜣ ꜣInpw-ḫr-ti-s</i>	1/2 (silver) kite for year 9	<i>Pa-tꜣ.wy sꜣ</i> <i>ḫr-sꜣ-ḫs.t</i>
O. Berlin 3998 (<i>GO Wilcken</i> 306 + <i>BL</i> 2.1: 54; 6: 214)	Fiscal year 11, Phamenoth 12 (of P III?)	Ἰμούθης and Ταχνοῦμις	(ob.) 4 and (ob.) 1 1/2	διὰ Σωστ[ρά]του
O. Bodl. Gr. Inscr. 2147 (<i>GO Tait</i> <i>Bodl.</i> 21)	Fiscal year 11, Khoiak 22 (of P III?)	Ἀπολλώνιος Καλλικράτους	(ob.) 4	διὰ Μένωνος
O. UCL 32219 (<i>GO Tait</i> <i>Petrie</i> 36)	Fiscal year 12, Phamenoth 5 = [year 11], Phamenoth 5 (of P III?)	Ἀρσιήσις and Χιβῶις, wife = <i>ḫr-sꜣ-ḫs.t sꜣ ꜣImn- htp</i> and his wife <i>Tꜣ-hb</i>	Salt and remaining taxes, ³²¹ (dr.) 1 (ob.) 5 1/2 1/4, and (dr.) 1 (ob.) 1/2 1/4 = 1 1/2 1/12 (silver) kite for year 11	<i>Pꜣ-ꜣꜣ</i> διὰ Σωστράτου
OIM 19328 (<i>Cat. no. 36</i>)	Fiscal year 12, Phamenoth 10 (of P III?)	Παλῆς = <i>Pa-ꜣly</i>	Salt and remaining taxes, ³²² (dr.) 1 (ob.) 5 1/2 1/4 = 5/6 silver (kite) 1 1/3 1/8 obols for year 11	...(?) διὰ Σωστράτου
O. Bodl. Gr. Inscr. 2149 (<i>GO Tait</i> <i>Bodl.</i> 14)	Fiscal year 12, Pakhon 4 (of P III?)	Ἀρπαῆσις and Τσενθῶυτις	Salt, wool, and staff bearer taxes, (dr.) 1 (ob.) 1 1/2 1/4, (ob.) 5 1/4 = kite 1 1/2	Dem. Harsiese Σωστράτωι
O. ROM 906.8.762 (<i>GO ROM</i> II 73 + <i>Enchoria</i> 8.1: 150; <i>BIFAQ</i> 82: 155)	Fiscal year 12, Pakhon 29 (of P III?)	Ψεναμοῦνις Ἀρσιήσιος = <i>Pꜣ-šr-ḫmn sꜣ ḫr-sꜣ-ḫs.t</i>	(dr.) 1 = 1/2 (silver) kite for year 11	<i>Pꜣ-...</i> (?) διὰ Σωστράτου
O. Louvre 8109 (<i>GO Wilcken</i> 308 + <i>BL</i> 2.1: 54; 6: 214; 7: 301)	Fiscal year 13, Pakhon 8 (of P III?)	.ου wife of Λαλήμις	Salt and wool(?) taxes, (ob.) 5 1/4	Dem. unpubl. Σωστράτου
O. Stras. GD 23 (<i>GO Strass.</i> 3 + <i>BL</i> 4: 113; 6: 208)	Fiscal year 13, Pakhon 15 (of P III?)	Ὀσορήρις Ἰμούθου	(ob.) 4 = kite 1/3	<i>ḫr-sꜣ-ḫs.t sꜣ Nḫt-mnt</i> διὰ Σωστράτου
O. Bodl. Gr. Inscr. 2858 (<i>GO Tait</i> <i>Bodl.</i> 15)	Fiscal year 13, Payni 19 (of P III?)	Παμής Ἀρσιήσιος	(ob.) 4 = 1/3 [kite] for year 13	Dem. Harsiese διὰ Σωστράτου
O. Leipzig(?) (<i>AfP</i> 19: 63–65 [¶1] = <i>SB</i> X 10506 + <i>BL</i> 7: 220; <i>BL</i> 9: 268)	Fiscal year 13, Payni 28 (of P III?) = Payni 27	Προῖτος and Ἀπολλωνία his wife and Θεοδότη his daughter and Φιλέα his daughter and Ἐλάφιν his slave and Ἀπολλώνιος	(dr.) 1, (ob.) 3, (ob.) 3, (ob.) 3, (ob.) 3, (dr.) 1, makes (dr.) 4 = 2 (silver) kite	διὰ Σωστράτου
O. Berlin(?) (<i>GO Wilcken</i> 307)	Fiscal year 13, Thoth 5 (of P III?)	Παβοῦχις	[...]	διὰ Σωστράτου
O. Bodl. Gr. Inscr. 2151 (<i>GO Tait</i> <i>Bodl.</i> 16)	Fiscal year 14, Phamenoth 3 (of P III?)	Ἀροήρις	Salt and wool taxes, (dr.) 1 (ob.) 1/2 1/4	Dem. Amenotes διὰ Σωστράτου

321. The editor read ...λ...α... , but F. A. J. Hoogendijk suggests τῶν λοιπῶν “the remaining,” which may refer to the income of a server tax.

322. The same phrase occurs in O. UCL 32219 (*GO Tait Petrie* 36) and probably refers to the income of a server tax.

Published Salt Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Leipzig 1022 (<i>A/P</i> 19: 65–66 [¶2] = <i>SB</i> X 10507 + <i>BL</i> 7: 220)	Year 13, Epeiph 9 (of P III?)	Τοτοῆς, Πανῶς, and Ταυβάστις	(ob.) 4(?), (ob.) 4, and (ob.) 1 1/2 = 2/3 [kite]	Ἡρ- <i>s</i> - <i>is.t s</i> <i>Nht-mnt</i>
O. Louvre ? (<i>GO</i> <i>Wilcken</i> 309 + <i>RE</i> 6: 10)	Fiscal year 14, Epeiph 22 = year 13, Epeiph 12 (of P III?)	Ψενχῶνσις Ἀμωνίου	...	Ἰμν- <i>htp</i> ... διὰ Σωστράτου
<i>DO Louvre</i> 67 (pp. 114–15, pl. 16)	Year 14, Pachons 16 (of P III?)	...(?)- <i>mn</i> and <i>T</i> ῶ- <i>by</i> ῶ his wife	Salt and wool taxes, ³²³ 1/3 silver (kite), and 1/3 silver (kite) 1.t 1/4 (ob.) ³²⁴	<i>P</i> ῶ- <i>ti-hnsw</i> and <i>Hr-</i> <i>s</i> ῶ- <i>is.t s</i> ῶ ...(?)
OIM 19345 (Cat. no. 52)	Year 14(?), Epeiph 13 (of P III?)	<i>P</i> ῶ- <i>ly s</i> ῶ <i>P</i> ῶ- <i>sr-mn</i>	Salt and server taxes, 5/6 (silver) kite 1 1/3 1/8(?) (ob.) for year 13(?)	Ἰμν- <i>htp</i> (?) <i>s</i> ῶ <i>P</i> ῶ- <i>hb</i>
O. Wien 247 (<i>OrSuec</i> 27–28: 23–24 [¶18])	Year 14, Epeiph 30 (of P III?)	<i>Ta-nfr</i> the wife of <i>Hr-pa-is.t s</i> ῶ <i>Pa-hnm</i>	1/4 silver (kite) for year 14	<i>Ns-p</i> ῶ- <i>y = w-t</i> ῶ- <i>wy s</i> ῶ <i>D</i> ῶ- <i>hwty-m-hb</i> and Ἰμν- <i>htp s</i> ῶ <i>Pa-t</i> ῶ- <i>wy</i>
O. Uppsala 796 (<i>OrSuec</i> 10: 13–15 [¶1])	Year 15, Tybi 9 (of P III?)	<i>Th</i> ῶ- <i>ns</i> and <i>Hrgl</i> ῶ his wife	1/2 silver (kite) and 1/4 silver (kite) makes 2/3 silver (kite) 1 obol ³²⁵ for year 14 which makes year 15	<i>P</i> ῶ- <i>hb s</i> ῶ ῶ- <i>ph</i> and <i>Hr-s</i> ῶ- <i>is.t s</i> ῶ <i>Nht-mnt</i>
O. Leiden AES 30 (<i>DO Leiden</i> 3)	[Year 15] ³²⁶ (of P III?)	<i>T</i> ῶ- <i>ti-hr-wr ta</i> <i>Hry = w</i>	Salt and wool taxes, ³²⁷ 1/3 silver (kite) 1 1/4 obols ³²⁸ for year 15	<i>P</i> ῶ- <i>ti-hnsw s</i> ῶ <i>P</i> ῶ- <i>sr-</i> <i>d</i> ῶ- <i>hwty</i> and <i>Wsr-wr</i> <i>s</i> ῶ <i>Hr</i> ³²⁹
O. Bodl. Gr. Inscr. 1168 (<i>GO Tait</i> <i>Bodl.</i> 17)	Fiscal year 16, Phamenoth 8 (of P III?)	Ἐριεῦς	Salt and staff bearer taxes, ...	Σωστράτοι
O. Stras. G 61 (<i>GO Strass.</i> 4)	Fiscal year 16, Phamenoth 8 (of P III?)	Τανεῖς Ψεναμούσιος
O. TT 373 doc. 2368 (<i>DO</i> <i>Varia</i> 54)	Year 15, Payni 5 (of P III?)	<i>P</i> ῶ- <i>en s</i> ῶ Ἰ- <i>m-htp</i>	Salt and server taxes, 5/6 (silver) kite 1 1/3 1/8 (ob.) for year 15	<i>P</i> ῶ- <i>sr-mn</i>
O. Leiden F 1897/ 6.147 (<i>DO</i> <i>Leiden</i> 4)	[Year 15], ...(?) (of P III?)	<i>P</i> ῶ-... <i>s</i> ῶ <i>P</i> ῶ- <i>ti-hr-wr</i>	... for year 15	... and <i>Wsr</i> -...
O. Berlin 1552 (<i>GO Wilcken</i> 1227 + <i>BL</i> 2.1: 97; 2.2: 187)	Fiscal year 17, Phamenoth 19 (of P III?)	Ταμοῦ[νις] Ἀμενώθου	Salt and wool(?) taxes, (ob.) 5 1/4	Dem. unpubl. διὰ Σωστράτου
OIM 19309 (Cat. no. 20)	[Year 17] (of P III?)	<i>Kll s</i> ῶ <i>Dd-hr</i> , <i>Ta-iw = y-iw</i> (?)... his wife, and <i>P</i> ῶ- <i>ht</i> his son	1/3 silver (kite) 1 1/4 (ob.) for the salt and wool taxes of year 17; 1/2 silver kite 1 1/2 1/4 (ob.) for the salt and server taxes of year 17	<i>P</i> ῶ- <i>ti-hnsw</i> and <i>Wsr-wr s</i> ῶ <i>Hr</i>

323. The editor read *p*ῶ *hm*ῶ *p*ῶ ..., but I read *hd* *hm*ῶ *hd* *in-sn*.324. After the man's name, the editor read *hn*ῶ, but I read *hd* 1/3. After the woman's name, the editor read ... 1/4, but I read *hd* 1/3 1.t 1/4.325. The editor read 1/12, but the photograph shows *tb*ῶ 1.t.326. The editor read *h*ῶ-*t-sp*(?) 5(?), but I read *h*ῶ-*t-sp* 15.327. The editor read *p*ῶ *hm*ῶ ..., but I read *hd* *hm*ῶ *hd* *in-sn*.328. The editor read *kt*(?) 1 1/3, but I read *hd* 1/3 1.t 1/4.329. The editor read *Wsr* ... (?) *s*ῶ *Hr* ... (?), but compare OIM 19309 (**Cat. no. 20**).

Published Salt Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Bodl. Gr. Inscr. 1801 (<i>GO Tait Bodl.</i> 25 + <i>BL</i> 6: 209)	Fiscal year 18, Pachons 21 (of P III?)	Ἀροήρις	Wool tax (ob.) 3 1/2 1/4 and salt tax(?) (ob.) 1 1/2	Dem. unpubl. διὰ Ἀπολλωνίου
O. ROM 906.8.595 (<i>GO ROM</i> I 1 + <i>BL</i> 7: 291; <i>BIFAO</i> 82: 153)	Fiscal year 18, Payni 4 = year 18, Payni [4] (of P III?)	Τιγῆς = <i>Ta-w</i> ³³⁰	Salt and wool taxes, (ob.) 5 1/4	<i>Hr-sʹ-ʹs.t sʹ Nht-mnt</i> δι' Ἀπολλωνίου
<i>DO Louvre</i> 661 (pp. 122–23, pl. 60 = <i>DO Mattha</i> 135)	Fiscal year 18, Payni 11 = year 17, Payni 11 (of P III?)	Πανεχῶτις = <i>Pa-nʹ-ht.w sʹ Hry-zw</i>	(ob.) 4(?) = 1/3 silver (kite)	<i>Dḥwty-ʹw sʹ Nht</i> and <i>Hr-sʹ-ʹs.t sʹ Nht-[mnt]</i> δι' Ἀπολλωνίου
O. Berlin P. 1176 (<i>BGU</i> VI 1333)	Fiscal year 18, Thoth 7 (of P III?)	Ψεγγῶνσις and Εὐρήτη his wife	(ob.) 4 and (ob.) 1 1/2	διὰ Σωστράτου
O. Berlin 453 (<i>GO Wilcken</i> 310)	Fiscal year 20, Pakhon 7 (of P III?)	Ἐριεῦς	(ob.) 4	διὰ Σωστράτου
O. Bodl. Gr. Inscr. 261 (<i>GO Wilcken</i> 1492)	Fiscal year 23, Phamenoth 18 (of P III?)	Ψενασῶχις	(ob.) 4	διὰ Σωστράτου
O. Berlin 1564 (<i>GO Wilcken</i> 311)	Fiscal year 23, Pharmou[thi ...] (of P III?)	Πεκῶσις	(ob.) 4	διὰ Σωστράτου

Texts Rejected from the Corpus of Published Salt Tax Receipts

<i>Text</i>	<i>Date</i>	<i>Reason</i>
O. IFAO D. 859 (<i>BIFAO</i> 80: 185–86 [¶31] + <i>DO Louvre</i> : 100)	Year 31, Pachons 28	The editor attributed it to Edfu, and the names of the scribes (<i>Pa-nʹ-dḥʹ.w sʹ Pa-tʹ.wy</i> and <i>Pʹ-ʹr-ḥr sʹ Pʹ-wr-5</i>) favor the attribution against Devauchelle, <i>BIFAO</i> 85: 99 (n. 1).
O. BM 20321 (<i>OrSuec</i> 27–28: 14–15 [¶9])	Year 37, Epeiph 15	The editor read it as a receipt for the salt tax, but it almost certainly is for the beer tax.
O. Oslo 12616 (<i>GO Oslo</i> 1)	Fiscal year 15, Phamenoth 11	The editor attributed it to Thebes, but it probably is from Esna/Latopolis; see <i>BL</i> 8: 530.

3.1.B. WOOL TAX RECEIPTS

The name of the wool tax was written in Demotic *tny inšn*³³¹ or *ḥd inšn*,³³² and in Greek ἐρεῶν,³³³ once ἐρέα,³³⁴ and perhaps once ἐρίων.³³⁵ Greek ἐρεῶν is the genitive plural of either ἐρέα “wool” or ἐρεοῦς “wool, woolen.”³³⁶ Demotic *inšn* has been translated as “wig,” “shawl,” and most often “veil,”³³⁷ but G. R. Hughes has shown that the evidence suggests only that *inšn* was a kind of cloth or clothing, nothing more specific.³³⁸ In

330. The Demotic was not read by the editors but is clearly visible on the plate.

331. O. Berlin P. 6253 (*DO Mattha* 208), dated to Egyptian year 32; O. Berlin P. 9479 (*DO Mattha* 209), dated to Egyptian year 32; O. Uppsala 979 (*OrSuec* 9: 65–66 [¶4]), dated to Egyptian year 33; O. IFAO 1002 (*BIFAO* 85: 100), dated to Egyptian year 33; and O. IFAO 361 (*BIFAO* 80: 188), dated to Egyptian year 36.

332. OIM 19343 (*Cat. no. 50*); *DO Louvre* 67 (pp. 114–15, pl. 16), tax name unread by the editor; O. Leiden AES 30 (*DO Leiden* 3), tax name unread by the editor; and OIM 19309 (*Cat. no. 20*). *pʹ in-šn* is of course also possible given the similarity between *ḥd* and *pʹ*.

333. O. Bodl. 2149 (*GO Tait Bodl.* 14), dated to fiscal year 12; O. Bodl. 2151 (*GO Tait Bodl.* 16), dated to fiscal year 14; O. Bodl. 1801

(*GO Tait Bodl.* 25), dated to fiscal year 18; and O. Bodl. 2222 (*GO Tait Bodl.* 26), dated to fiscal year 18. O. Berlin 1552 (*GO Wilcken* 1227), dated to fiscal year 17, was read by Wilcken as ἀλικῆς ἱερῶν, but this is most likely a mistake for ἀλικῆς ἐρεῶν.

334. O. ROM 906.8.595 (*GO ROM* I 1), dated to fiscal year 18.

335. O. Louvre 8109 (*GO Wilcken* 308 + *BL* 2.1: 54; 6: 214; 7: 301).

336. H. G. Liddell and R. Scott, *A Greek-English Lexicon*, ninth edition (Oxford, 1940), p. 684.

337. P. W. Pestman, *Marriage and Matrimonial Property in Ancient Egypt* (P. L. Bat. 9; Leiden, 1961), p. 95 (n. 1).

338. G. R. Hughes, “Review of *Demotisches Glossar*, by W. Erichsen,” *Journal of Near Eastern Studies* 16 (1957): 57–58.

addition to receipts for the *inšn*-tax, *inšn* was referred to in marriage contracts as one of the objects brought by brides to their marriages. In one marriage contract, the *inšn* was described as “one *inšn* for doing work, which measures 5 1/2 cubits, worth 1 1/2 kite” (Dem. *inšn n ir wp.t I iw z f ir mh 5 1/2 r h d kt I 1/2*).³³⁹ In another marriage contract, the *inšn* was described as “this garment of *inšn*” (Dem. *p 3 y t 3 y n inšn*).³⁴⁰ The *inšn* was not strictly associated with brides, however, and one text mentions a “garment or cloth of *inšn*” (Dem. *hbs inšn*) that could be placed upon a corpse.³⁴¹ Furthermore, the *inšn* need not be associated with the head or hair, as implied by the translations “wig” or “veil,” despite the lock of hair determinative. The same determinative occurs in other Demotic words for clothing, such as *gtn* (= Greek χιτών) and *3rgmn* (= Hebrew ʿrgmn) as well as the Demotic word for wool *sʿrt*.³⁴² Demotic *inšn* may be related to Coptic ΕΡΩΩΝ “cloak, covering,”³⁴³ though the evidence for reading the Demotic word as *iršn* is doubtful.³⁴⁴

One bilingual receipt for the wool tax has been published, but the Demotic name of the tax is illegible.³⁴⁵ Thus, the identification of the Demotic *inšn*-tax with the Greek ἐρεῶν-tax proposed here is based on a number of correspondences rather than an explicit equation. One correspondence is that both the Greek word ἐρεῶν and the Demotic word *inšn* refer to kinds of cloth or clothing. Another correspondence between the Demotic *inšn*-tax and the Greek ἐρεῶν-tax is that both taxes were always paid by women. Yet another correspondence is that both taxes were associated with the salt tax. The scribe Orseus (Dem. *Wrš*) is known from two Demotic receipts for the *tny inšn* dated to Egyptian year 32³⁴⁶ and from one salt tax receipt dated to Egyptian year 32,³⁴⁷ while three more receipts are for combined salt and *inšn*-taxes.³⁴⁸ A Demotic papyrus from Elephantine, dated to year 5, probably of Ptolemy IV, also refers to the salt tax and the *inšn*-tax together.³⁴⁹ Similarly, in all but one case, the Greek ἐρεῶν-tax was paid together with the salt tax.³⁵⁰

The rate for both the ἐρεῶν- and *inšn*-taxes appears to have been 3 1/2 1/4 obols, with a few exceptions. The Greek receipts for the ἐρεῶν-tax all appear to have been for 3 1/2 1/4 obols. The one Greek receipt for the ἐρεῶν-tax alone is for 3 1/2 1/4 obols³⁵¹ and the receipts for the ἐρεῶν-tax together with the salt tax are either for 1 drachma 1/2 1/4 obols = 3 obols for the salt tax B rate for women + 3 1/2 1/4 obols³⁵² or for 5 1/4 obols = 1 1/2 obols for the salt tax C rate for women + 3 1/2 1/4 obols.³⁵³ Two Demotic receipts for *tny inšn* are for 3 1/2 1/4, denomination unspecified but probably obols,³⁵⁴ one Demotic receipt for the *inšn*-tax is for 1/4 silver (kite) 1/2 1/4 obols or 3 3/4 obols,³⁵⁵ and three Demotic receipts for the combined salt and *inšn*-taxes are for 1/3 silver (kite) 1 1/4 (ob.), presumably 1 1/2 obols for the female salt tax C rate plus 3 1/2 1/4 obols for the wool tax.³⁵⁶

339. P. Lonsdorfer I (*P. Eheverträge* 8), line 3.

340. O. Florence 8089 (*DO Tempeleide* 187), line 6.

341. *P. Assoc. dem.* 3115, column 2, line 2.

342. Hughes, “Review,” pp. 57–58.

343. The identification is suggested by H. Thompson in Mattha, *Demotic Ostraka*, pp. 163–64, note on *DO Mattha* 208, line 2; for definition, see Crum, *Coptic Dictionary*, p. 310.

344. E. Lüdeckens (“Eine wiederentdeckte demotische Zahlungsschrift,” *ActaOr* 25 [1960]: 245–46, cited in J. Černý, *Coptic Etymological Dictionary* [Cambridge, 1976], pp. 142–43) read O. Strassburg D 110 (W. Spiegelberg, *P. Libbey dem.*: 11), lines 4–5, as *ir-inšn*, understanding the group *ir* as a phonetic complement indicating the true pronunciation; however, this interpretation is less plausible than Spiegelberg’s understanding of the same group as “piece.”

345. O. ROM 906.8.595 (*GO ROM* I 1), dated to fiscal year 18.

346. O. Berlin P. 6253 (*DO Mattha* 208) and O. Berlin P. 9479 (*DO Mattha* 209).

347. O. Uppsala 744 (*OrSuec* 9: 64–65 [¶3]).

348. *DO Louvre* 67 (pp. 114–15, pl. 16), dated to Egyptian year 14; O. Leiden AES 30 (*DO Leiden* 3); and OIM 19309 (**Cat. no. 20**).

349. *P. Berl. Eleph. dem.* II 13537 verso 5–10.

350. The exception is O. Bodl. Gr. Inscr. 2222 (*GO Tait Bodl.* 26).

351. O. Bodl. Gr. Inscr. 2222 (*GO Tait Bodl.* 26).

352. O. Bodl. Gr. Inscr. 2151 (*GO Tait Bodl.* 16) and perhaps O. UCL 32219 (*GO Tait Petrie* 36), assuming that the man pays 1 drachma for the male salt tax B rate and 5 1/2 1/4 obols for an unnamed tax (perhaps the server tax) and the woman pays 3 obols for the female salt tax B rate and 3 1/2 1/4 obols for an unnamed third tax (perhaps the wool tax).

353. O. Louvre 8109 (*GO Wilcken* 308); O. Berlin 1552 (*GO Wilcken* 1227); O. Bodl. Gr. Inscr. 1801 (*GO Tait Bodl.* 25); O. ROM 906.8.595 (*GO ROM* I 1); perhaps O. Bodl. Gr. Inscr. 2149 (*GO Tait Bodl.* 14), assuming that the man pays 4 obols for the male salt tax C rate and 3 1/2 1/4 obols for the staff bearer tax and the woman pays 1 1/2 obols for the female salt tax C rate and 3 1/2 1/4 obols for the wool tax; and perhaps O. Berlin 1153 (*GO Wilcken* 305), assuming that the woman pays 1 1/2 obols for the female salt tax C rate and 3 1/2 1/4 obols for an unnamed tax (perhaps the wool tax).

354. O. Berlin P. 6253 (*DO Mattha* 208) and O. Berlin P. 9479 (*DO Mattha* 209).

355. OIM 19343 (**Cat. no. 50**).

356. *DO Louvre* 67 (pp. 114–15, pl. 16), O. Leiden AES 30 (*DO Leiden* 3), and OIM 19309 (**Cat. no. 20**).

Other rates for the *inšn*-tax are attested by two Demotic receipts for *tny inšn* for 1/4 kite or 3 obols, possibly from Edfu rather than Thebes,³⁵⁷ and by the aforementioned Demotic papyrus from Elephantine, which implies a rate of 2 1/2 1/4 1/50 obols for the *inšn*-tax.³⁵⁸ These other rates could represent regional or temporal variations in the tax, but the small number of attestations renders this suggestion impossible to verify.

The relationship between the wool tax and woolen cloth or clothing, if any, is unknown. The tax appears to be restricted to women, but not all women appear to have been liable to it. The Elephantine papyrus of year 5 of Ptolemy IV mentioned above gives a brief account of omissions to the census calculations of year 5, namely 149 men and 204 women for the salt tax, seventy-four men for the compulsory labor (tax), and seventy-seven women for the wool tax.³⁵⁹ Since the salt tax was virtually universal and since the wool tax was often paid alongside the salt tax, one possible interpretation is that just over a third of all female taxpayers paid the wool tax.

Published Wool Tax Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Scribe</i>
DEMOTIC RECEIPTS FOR THE <i>INŠN</i> -TAX				
O. Berlin P. 6253 (<i>DO Mattha</i> 208)	Year 32, Thoth 28 (of P II)	<i>Tʒy-ʿw</i> the wife of <i>Dḥwty-iw</i>	3 1/2 1/4 (ob.) ³⁶⁰ for year 31	<i>Wrš</i>
O. Berlin P. 9479 (<i>DO Mattha</i> 209)	Year 32, Hathyr 28 (of P II)	<i>Tʒ-šr.t-mn ta Pa-mn</i>	3 1/2 1/4 (ob.) ³⁶¹ for year 31	<i>Wrš</i>
O. Uppsala 979 (<i>OrSuec</i> 9: 63, 65–66 [¶4])	Year 33, Thoth 21 (of P II)	<i>Tʒ-šr.t-mn ta Pʒ-...(?)</i>	...(?) for year 32	(?)
OIM 19343 (Cat. no. 50)	[Year 2], ... (of P III?)	<i>Ta-ktm(?)</i> wife(?) of <i>Pʒ-tmʒ(?)</i>	1/4 silver (kite) 1/2(?) 1/4 obols(?) for year 2	(?)
<i>DO Louvre</i> 67 (pp. 114–15, pl. 16)	Year 14, Pachons 16 (of P III?)	...(?)- <i>mn</i> ; and <i>Tʒy-byʒ</i> his wife	Salt and wool taxes, ³⁶² 1/3 silver (kite); and 1/3 silver (kite) 1 1/4 (ob.) ³⁶³	<i>Pʒ-ti-ḥnsw</i> and <i>Hr- sʒ-ʒs.t sʒ ...(?)</i>
O. Leiden AES 30 (<i>DO Leiden</i> 3)	[Year 15] ³⁶⁴ (of P III?)	<i>Tʒ-ti-ḥr-wr ta Hryʒw</i>	Salt and wool taxes, ³⁶⁵ 1/3 silver (kite) 1 1/4 (ob.) ³⁶⁶	<i>Pʒ-ti-ḥnsw sʒ Pʒ-šr- dḥwty</i> and <i>Wsir-wr sʒ Hr</i> ³⁶⁷
OIM 19309 (Cat. no. 20)	[Year 17] (of P III?)	<i>Kll sʒ Dd-ḥr</i> ; and <i>Ta-iwʒy-iw(?)</i> ... his wife; and <i>Pʒ-ḥt</i> his son	1/3 silver (kite) 1 1/4 (ob.) for the salt and wool taxes of year 17; 1/2 silver kite 1 1/2 1/4 (ob.) for the salt and server taxes of year 17	<i>Pʒ-ti-ḥnsw</i> and <i>Wsir-wr sʒ Hr</i>
GREEK RECEIPTS FOR THE ἑρεῶν TAX				
O. Berlin 1153 (<i>GO Wilcken</i> 305 + <i>BL</i> 2.1: 54; 4: 115; 6: 214) ³⁶⁸	Fiscal year 6, Phamenoth 11 (of P III?)	Πτβέλφης and Τανεχᾶτις	Salt tax (sic), ³⁶⁹ (dr.) 1 (ob.) 1/2 1/4 and (ob.) 5 1/4	Dem. unpublished διὰ Σωστράτου

357. O. IFAO 1002 (*BIFAO* 85: 100) and O. IFAO 361 (*BIFAO* 80: 188).

358. *P. Berl. Eleph. dem.* II 13537 verso, line 9.

359. *P. Berl. Eleph. dem.* II 13537 verso, lines 5–9.

360. The unit of payment is not specified; the editor suggested “kite(?),” but obols are more likely.

361. The unit of payment is not specified; the editor suggested “kite(?),” but obols are more likely.

362. The editor read *pʒ ḥmʒ pʒ ...*, but I read *ḥd ḥmʒ ḥd in-šn*.

363. After the man’s name, the editor read *ḥnʿ*, but I read *ḥd 1/3*. After the woman’s name, the editor read *...1/4*, but I read *ḥd 1/3 1.t 1/4*.

364. The editor read *ḥʒ.t-sp(?) 5(?)*.

365. The editor read *pʒ ḥmʒ ...*, but I read *ḥd ḥmʒ ḥd in-šn*.

366. The editor read *ḥt(?) 1 1/3*, but I read *ḥd 1/3 1.t 1/4*.

367. The editor read *Wsir-...(?) sʒ Hr ...(?)*, but compare OIM 19309 (**Cat. no. 20**).

368. Note that the corrections simply cancel each other.

369. The amounts are clearly for more than just the salt tax, though only the salt tax is named.

Published Wool Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Scribe</i>
O. UCL 32219 (<i>GO Tait</i> <i>Petrie</i> 36)	Fiscal year 12, Phamenothe 5 (of P III?)	Gr. Ἀρσιήσις and Χιβώις, wife = Dem. <i>Hr-s3-is.t s3 'Imn-htp</i> and the wife <i>T3-hb</i>	Salt and remaining taxes, ³⁷⁰ (dr.) 1 (ob.) 5 1/2 1/4 and (dr.) 1 (ob.) 1/2 1/4	<i>P3-εεn</i> διὰ Σωστράτου
O. Bodl. Gr. Inscr. 2149 (<i>GO Tait</i> <i>Bodl.</i> 14)	Fiscal year 12, Pakhon 4 (of P III?)	Ἀρπαήσις and Τσενθώις	Salt, wool, and staff bearer taxes, (dr.) 1 (ob.) 1 1/2 1/4 and (ob.) 5 1/4 = 1 1/2 kite	Dem. Harsiese Σωστράτου
O. Louvre 8109 (<i>GO Wilcken</i> 308 + <i>BL</i> 2.1: 54; 6: 214; 7: 301)	Fiscal year 13, Pakhon 8 (of P III?)	.ίου wife of Λαλήμις	Salt and wool(?) taxes, (ob.) 5 1/4	Dem. unpubl. Σωστράτου
O. Bodl. Gr. Inscr. 2151 (<i>GO Tait</i> <i>Bodl.</i> 16)	Fiscal year 14, Phamenothe 3 (of P III?)	Ἀροήρις	Salt and wool taxes, (dr.) 1 (ob.) 1/2 1/4	Dem. Amenotes διὰ Σωστράτου
O. Berlin 1552 (<i>GO Wilcken</i> 1227 + <i>BL</i> 2.1: 97; 2.2: 187)	Fiscal year 17, Phamenothe 19 (of P III?)	Ταμοῦ[νις] Ἀμενώθου	Salt and wool(?) taxes, (ob.) 5 1/4	Dem. unpubl. διὰ Σωστράτου
O. Bodl. Gr. Inscr. 1801 (<i>GO Tait</i> <i>Bodl.</i> 25 + <i>BL</i> 6: 209)	Fiscal year 18, Pachons 21 (of P III?)	Ἀροήρις	Wool and salt(?) taxes, (ob.) 3 1/2 1/4 and (ob.) 1 1/2	Dem. unpubl. διὰ Ἀπολλωνίου
O. ROM 906.8.595 (<i>GO ROM</i> I 1 + <i>BL</i> 7: 291; <i>BIFAO</i> 82: 153)	Fiscal year 18, Payni 4 = year 18, Payni [4] (of P III?)	Τιγῆς = <i>Ta-w</i> ³⁷¹	Salt and wool taxes, (ob.) 5 1/4	<i>Hr-s3-is.t s3 Nht-mnt</i> δι' Ἀπολλωνίου
O. Bodl. Gr. Inscr. 2222 (<i>GO Tait</i> <i>Bodl.</i> 26)	Fiscal year 18, Thoth 12 (of P III?)	Τσενχῶνσις	(ob.) 3 1/2 1/4	διὰ Σωστράτου

Texts Rejected from the Corpus of Published Wool Tax Receipts

<i>Text</i>	<i>Date</i>	<i>Reason</i>
O. IFAO 1002 (<i>BIFAO</i> 85: 100)	Year 33, Tybi 22 (of P II)	The scribe (<i>Hr-htp</i>) and the rate (1/4 kite) are otherwise unattested in Thebes, and the names of the taxpayer (<i>Ta-t3.wy ta Pa-t3.wy s3 'r'εr</i>) favor Edfu.
O. IFAO 361 (<i>BIFAO</i> 80: 188)	Year 36, Payni 29 (of P II)	The editor attributed it to Edfu, and the scribe (<i>Hr-htp</i>) and the rate (1/4 kite) support that attribution against D. Devauchelle, "Quelques ostraca démotiques déposés à l'IFAO," <i>BIFAO</i> 85 (1985): 100, who suggests Thebes.

370. The editor read ...λ...α... , but F. A. J. Hoogendijk suggests τῶν λοιπῶν "the remaining," which may refer to the income of a server tax.

371. The Demotic was not read by the editors, but it is clearly visible on the plate.

3.1.C. INCOME OF A SERVER TAX RECEIPTS

The income of a server tax (Dem. *ḳ rmt iw=f šms*) was recognized by Vleeming in 1994, although several examples of the tax had previously been published with various other readings of the tax name.³⁷² The Demotic name of the tax literally means “bread, provisions, or income (*ḳ*) of a man (*rmt*) who follows or serves (*iw=f šms*).”³⁷³ The tax is probably referred to in Greek by the phrase “the remaining (taxes)” on at least two bilingual receipts.³⁷⁴ The tax was always paid by men, sometimes along with the salt tax.³⁷⁵ The tax was frequently paid by known mortuary priests, so Vleeming suggests that it was levied on persons who derived income from performing religious services, which would help explain why it was always paid by men.³⁷⁶

The rate of the income of a server tax is uncertain. A Theban receipt dated to Egyptian year 23, probably of Ptolemy II, is for 1/4 kite (= 3 ob.).³⁷⁷ Three Elephantine receipts dated to Egyptian year 3, probably of Ptolemy III, are for 3 1/4 obols.³⁷⁸ Three Theban receipts, one dated to year 17, probably of Ptolemy III, are for 3 1/2 1/4 obols.³⁷⁹ At least three and perhaps five Theban receipts for the combined salt and the income of a server taxes dated to Egyptian year 6, fiscal year 12, and Egyptian years 14 and 15, all probably of Ptolemy III, are for 1 drachma 5 1/2 1/4 obols or 1 drachma 5 1/3 1/8 obols,³⁸⁰ probably 1 drachma for the male salt tax B rate plus 5 1/2 1/4 or 5 1/3 1/8 obols for the income of a server tax.³⁸¹

Published Income of a Server Tax Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Scribe</i>
O. BM 5708 (<i>OrSuec</i> 27–28: 9–10 [¶4])	Year 23, Thoth 13 (of P II?)	<i>Ns-mn s3 P3-ti-nfr-ḥtp</i>	1/4 kite for year 22	<i>P3-ḳn</i>
<i>DO Louvre</i> 274 (p. 164, pl. 39)	[Year 29], Pachons 24 (of P II)	...(?)	(?)	<i>ḳy-m-ḥtp</i>
OIM 19340 (Cat. no. 47)	Year 6, Phamenoth 25(?) (of P III?)	<i>P3-šr-ḥnsw s3 Dd-ḥr</i>	Salt and server taxes, 5/6 silver (kite) 1 1/3 1/8(?) (ob.) for year 6	...(?), and <i>P3-šr-mn s3 Tny.t-ḥnsw(?)</i>
O. UCL 32219 (<i>GO Tait Petrie</i> 36)	Fiscal year 12, Phamenoth 5 (of P III?)	Ἀρσιήσις καὶ Χιβώις, wife = <i>Hr-s3-is.t s3 ḳImm- ḥtp</i> and his wife <i>T3-ḥb</i>	Salt and remaining taxes, ³⁸² (dr.) 1 (ob.) 5 1/2 1/4 and (dr.) 1 (ob.) 1/2 1/4	<i>P3-ḳn διὰ Σωστράτου</i>

372. Vleeming, *Ostraka Varia*, p. 29.373. Vleeming, *Ostraka Varia*, p. 30.374. OIM 19328 (**Cat. no. 36**) and O. UCL 32219 (*GO Tait Petrie* 36).375. OIM 19340 (**Cat. no. 47**), OIM 19345 (**Cat. no. 52**), O. TT 373 doc. 2368 (*DO Varia* 54), OIM 19309 (**Cat. no. 20**), and probably O. UCL 32219 (*GO Tait Petrie* 36) and OIM 19328 (**Cat. no. 36**). The tax is not named on the latter two ostraca, but the payments are the same as in the other examples.376. Vleeming, *Ostraka Varia*, p. 31.377. O. BM 5708 (*OrSuec* 27–28: 9–10 [¶4]). The editor read the tax name as *ḥd ḥm3* or “salt tax,” but see Vleeming, *Ostraka Varia*, p. 29. The taxpayer *Ns-mn s3 P3-ti-nfr-ḥtp* is a mortuary priest known from numerous burial tax receipts dating from Egyptian years 25 to 35 of Ptolemy II, strongly suggesting that Egyptian year 23 also refers to Ptolemy II.378. O. Cairo 51501 (*DO Mattha* 225), O. Cairo 51507 (*DO Mattha* 226), and O. Berlin P. 10813 (BGU VI 1455 = *DO Varia* 12). Mattha read the tax name as “money of a man who herds” (Dem. *ḥd rmt iw=f mn*), but see Vleeming, *Ostraka Varia*, p. 29.379. OIM 19309 (**Cat. no. 20**) and two unpublished receipts mentioned by Vleeming, *Ostraka Varia*, p. 30.380. The Greek texts of O. UCL 32219 (*GO Tait Petrie* 36) and OIM 19328 (**Cat. no. 36**) both have 1 drachma 5 1/2 1/4 obols, assuming that the unnamed tax on both receipts is indeed the income of a server tax; the Demotic texts of OIM 19340 (**Cat. no. 47**), OIM 19328 (**Cat. no. 36**), OIM 19345 (**Cat. no. 52**), and O. TT 373 doc. 2368 (*DO Varia* 54) all have the same sum read by Vleeming as 5/6 silver kite and 1 1/3 1/8 obols. Note that the bilingual text OIM 19328 (**Cat. no. 36**) thus has both sums on the same receipt.381. Support for the B rate, rather than the C rate (which would give 7 1/2 1/4 or 7 1/3 1/8 obols for the income of a server tax), comes from O. UCL 32219 (*GO Tait Petrie* 36), where the man’s wife pays 1 drachma 1/2 1/4 obols, perhaps 3 obols for the female salt tax B rate plus 3 1/2 1/4 obols for the wool tax.

382. The editor read ...λ...α... , but F. A. J. Hoogendijk suggests τῶν λοιπῶν “the remaining,” which may refer to the income of a server tax.

Published Income of a Server Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Scribe</i>
OIM 19328 (Cat. no. 36)	Fiscal year 12, Phamenoth 10 (of P III?)	Παλῆς = <i>Pa-ly</i>	Salt and remaining taxes, ³⁸³ (dr.) 1 (ob.) 5 1/2 1/4 = 5/6 silver (kite) 1 1/3 1/8(?) (ob.) for year 11	...(?) διὰ Σωστράτου
OIM 19345 (Cat. no. 52)	Year 14(?), Epeiph 13 (of P III?)	<i>Pz-ly s; Pz-šr-mn</i>	Salt and server taxes, 5/6 silver (kite) 1 1/3 1/8(?) (ob.) for year 13(?)	<i>Imn-htp(?) s;</i> <i>Pz-hb</i>
O. TT 373 doc. 2368 (<i>DO Varia</i> 54)	Year 15, Payni 5 (of P III?)	<i>Pz-ʿn s; ʿly-m-htp</i>	Salt and server taxes, 5/6 (silver) kite, 1 1/3 1/8 (ob.) for year 15	<i>Pz-šr-mn</i>
OIM 19309 (Cat. no. 20)	[Year 17] (of P III?)	<i>Kll s; Dd-ht,</i> <i>Ta-iw = y-iw(?)</i> ... his wife, and <i>Pz-ht</i> his son	1/3 silver (kite) 1 1/4 obols for the salt and wool taxes of year 17; 1/2 silver kite 1 1/2 1/4 (ob.) for the salt and server taxes of year 17	<i>Pz-ti-hnsw</i> and <i>Wsr-wr s; Hr</i>

3.1.D. STAFF BEARER TAX RECEIPTS

The staff bearer tax (Gr. ῥαβδοφορικόν) is known from two tax receipts from early Ptolemaic Thebes. The name of the tax suggests that it is related to the category of men called staff bearers (Gr. ῥαβδόφοροι), which is known from a report to the oikonomos of Perithebes on compulsory labor performed in the Peritheban (tax) district, P. Louvre N. 2338 (P. Paris gr. 66 = UPZ II 157), dated to year 6, probably of Ptolemy III. The report lists several categories of men exempt from or unable to perform their compulsory labor, totaling 282 men or 26% of 1,080 men in the tax district, including “staff bearers” (Gr. ῥαβδόφοροι), thirty-two men or 3.0% (col. 1, line 18); “elders who guard the fields and dikes” (Gr. πρεσβύτεροι οἱ τὰ χώματα καὶ περιχώματα φυλάσσουντες), fifty-three men or 4.9% (col. 2, lines 21–22); “elders, the weak and the young” (Gr. πρεσβύτεροι καὶ ἀδύνατοι καὶ νεώτεροι), sixty-one men or 5.6% (col. 2, lines 23–24); choachytes (Gr. χοαχῦται), twenty-one men or 1.9% (col. 2, line 34); and the dead (Gr. τεθνηκότες), seven men (col. 2, line 35).

It is tempting to understand the “staff bearers” and the “elders who guard the fields and dikes” in this list as kinds of police, analogous to the Greek ἔφοδοι and φυλακίται and the Demotic *gl-šr* and *rs* known from the Fayum, who constitute similar proportions of the population in census lists. The staff bearer tax might then be analogous to the police tax (Gr. φυλακιτικόν, Dem. *k-rs*, lit. “income of a guard”) known from the Fayum, which is frequently associated with the salt tax there and which apparently provided the wages of the police.³⁸⁴

Only one of the two tax receipts naming the staff bearer tax preserves the amount paid. A man pays 1 drachma 1 1/2 1/4 obols and a woman 5 1/4 obols for the salt, wool, and staff bearer taxes. Presumably the man pays 4 obols for the salt and 3 1/2 1/4 obols for the staff bearer taxes and the woman 1 1/2 obols for the salt and 3 1/2 1/4 obols for the wool tax.

383. The same phrase occurs in O. UCL 32219 (*GO Tait Petrie* 36) and is probably the Greek name of the income of a server tax.

384. See D. J. Thompson, “Policing the Ptolemaic Countryside,” in *Akten des 21. internationalen Papyrologenkongresses, Berlin, 13.–19.8.1995*, Part 2, edited by B. Kramer, W. Luppe, H. Maehler, and G. Poethke (AfP Beiheft 3; Leipzig, 1997), pp. 961–66.

Published Staff Bearer Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Scribe</i>
O. Bodl. Gr. Inscr. 2149 (<i>GO Tait</i> <i>Bodl.</i> 14)	Fiscal year 12, Pachons 4 (of P III?)	Ἀρπαῆσις and Τσενθούτις	Salt, wool, and staff bearer taxes, (dr.) 1 (ob.) 1 1/2 1/4 and (ob.) 5 1/4 = 1 1/2 kite	Ἡρ-σῖ-ις.τ Σωστράτωι
O. Bodl. Gr. Inscr. 1168 (<i>GO Tait</i> <i>Bodl.</i> 17)	Fiscal year 16, Phamenoth 8 (of P III?)	Ἐριεῦς	Salt and staff bearer taxes, ...	Σωστράτωι

3.1.E. COMPULSORY LABOR, COMPULSORY LABOR TAX, AND DIKE TAX RECEIPTS

In early Ptolemaic Egypt, males appear to have been liable to an annual compulsory labor requirement consisting of excavating canals and building dams and embankments. The early Ptolemaic labor requirement was fulfilled by moving a fixed volume of earth rather than by serving for a fixed period of time³⁸⁵ as in the Roman period. In Thebes the unit of measurement was invariably the naubion (Gr. ναύβιον, Dem. *nby*), equivalent to a cube measuring 2 royal cubits on a side, approximately 1 cubic meter, while in the Fayum the naubion alternated with the possibly identical aoilion (Gr. ἀώιλιον, var. ἀυώιλιον).³⁸⁶

Naubia receipts naturally differed from receipts for other capitation taxes, which were collected in money. Demotic naubia receipts read “Taxpayer PN1, X naubia (for year Y), has written scribe PN2 on date Z” (Gr. *PN1 nby X [n Y], sh PN2 n Z*).³⁸⁷ Greek naubia receipts read “Date X, taxpayer PN1 has lifted up Y naubia, official PN2” (Gr. X ἀναβέβληκε PN1 ναύ(βια) Y PN2)³⁸⁸ or “Date X, taxpayer PN1 has completed in the Peritheban (tax) district³⁸⁹ Y naubia, (has written) official PN2” (Gr. X ἀπείργασται εἰς τὸν περὶ Θή(βας) τόπον PN1 ναύβια Y [ἔγραψε] PN2).³⁹⁰ Demotic subscriptions occur on most Greek naubia receipts.³⁹¹ The receipts are usually for 30 naubia³⁹² or less frequently an even fraction thereof, such as 15 naubia³⁹³ or 7 1/2 naubia.³⁹⁴ One receipt is for 25 naubia.³⁹⁵ Nonetheless, it seems reasonable to conclude that the annual compulsory labor requirement was 30 naubia.

One of the few Greek papyri from early Ptolemaic Thebes confirms this conclusion. P. Louvre N. 2338 (P. Paris gr. 66 = *UPZ* II 157),³⁹⁶ dated to year 6, probably of Ptolemy III, is a report to the oikonomos of Perithebes (Gr. [οἰ]κονόμος τοῦ Περὶ Θήβας) on the compulsory labor performed in the Peritheban (tax) district (Gr. ἐν τῷ Περὶ Θήβας τόπῳ). The report begins by stating that 1,080 men were in the tax district owing 32,400 naubia, that is 30 naubia apiece (col. 1). The report then lists several categories of men exempt

385. Five days; see P. J. Sijpesteijn, *Penthemeros-Certificates in Graeco-Roman Egypt* (P. L. Bat. 12; Leiden, 1964), p. 1.

386. The Greek word aoilion may derive from an Egyptian word from the same root as Coptic **ΔΛΩΤ** “compulsory service, forced labor” or **ΩΛ** “to lift, raise, remove.” For the size of the naubion and the aoilion, see J. P. Mahaffy and J. G. Smyly, “Appendix: On the Meaning of Naubia and Aoilia,” in *The Flinders Petrie Papyri, with Transcription, Commentaries and Index*, edited by J. P. Mahaffy and J. G. Smyly (Dublin, 1905), pp. 339–47; and P. W. Pestman, “Supplement A: Progetto di dighe e canali per la dorea di Apollonios,” in *Greek and Demotic Texts from the Zenon Archive*, edited by P. W. Pestman (P. L. Bat. 20; Leiden, 1980), pp. 253–65.

387. OIM 19342 (**Cat. no. 49**), dated to Egyptian year 25; OIM 19322 (**Cat. no. 31**), dated to Egyptian year 28; O. BM 25280 (*OrSuec* 12: 45–46 [¶4]), dated to Egyptian year 1; and OIM 19341 (**Cat. no. 48**), dated to Egyptian year 4.

388. O. Bodl. Gr. Inscr. 1478 (*GO Tait Bodl.* 242), dated to fiscal year 30.

389. O. Bodl. Gr. Inscr. 2123 (*GO Tait Bodl.* 243); alternatively in O. Bodl. Gr. Inscr. 2861 (*GO Tait Bodl.* 244), “in the Peritheban

(tax) district” (Gr. ἐν τῷ περὶ Θή[βας] τόπῳ); or in O. Bodl. Gr. Inscr. 765 (*GO Tait Bodl.* 246), “for the basin of Paes” (Gr. εἰς τὸ Παῖτος περίχωμα).

390. O. Bodl. Gr. Inscr. 2123 (*GO Tait Bodl.* 243), dated to fiscal year 12; O. Bodl. Gr. Inscr. 2861 (*GO Tait Bodl.* 244), dated to fiscal year [14]; O. Bodl. Gr. Inscr. 2229 (*GO Tait Bodl.* 245), dated to fiscal year 24; and O. Bodl. Gr. Inscr. 765 (*GO Tait Bodl.* 246), date lost.

391. O. Bodl. Gr. Inscr. 2123 (*GO Tait Bodl.* 243), O. Bodl. Gr. Inscr. 2229 (*GO Tait Bodl.* 245), and O. Bodl. Gr. Inscr. 765 (*GO Tait Bodl.* 246).

392. OIM 19322 (**Cat. no. 31**), O. BM 25280 (*OrSuec* 12: 45–46 [¶4]), OIM 19341 (**Cat. no. 48**), O. Bodl. Gr. Inscr. 2861 (*GO Tait Bodl.* 244), O. Bodl. Gr. Inscr. 2229 (*GO Tait Bodl.* 245), and O. Bodl. Gr. Inscr. 765 (*GO Tait Bodl.* 246).

393. OIM 19342 (**Cat. no. 49**).

394. O. Bodl. Gr. Inscr. 1478 (*GO Tait Bodl.* 242).

395. O. Bodl. Gr. Inscr. 2123 (*GO Tait Bodl.* 243).

396. Columns II–IV are translated in Austin, *Hellenistic World*, pp. 424–25.

from or unable to perform their compulsory labor (see *Section 3.1.D*), totaling 282 men or 8,460 naubia, leaving 24,000 naubia available (cols. 1–2). The report then lists the compulsory labor performed by Payni 30 on specific canals, dams, embankments, and the household of the strategos totaling 13,700 naubia, and the compulsory labor to be performed by Mesore 30, totaling 2,450 naubia, leaving 6,150 naubia (cols. 3–4).

Several Greek papyri from the Fayum calculate the rate of earth moved during work on the canals, dams, and embankments as 1 1/4 aoilia to 3 aoilia per day, with one day off in ten.³⁹⁷ At these rates the compulsory labor requirement of 30 naubia would represent ten to twenty-four days of labor, assuming that the naubion is indeed identical to the aoilion, considerably more than the five day compulsory labor requirement in the Roman period.³⁹⁸

In Thebes during the third century B.C., compulsory labor was usually described obliquely as so many naubia. However, at Elephantine during the third century B.C., compulsory labor appears to have been described explicitly in Demotic as *ʿrt*, if the identification of that word with Coptic *ⲁⲗⲟⲩ* “compulsory service, forced labor” is correct.³⁹⁹ The word *ʿrt* usually occurs at Elephantine in receipts for the *ḥḏ ʿrt* “compulsory labor tax” for payments of 1 kite or 2 drachmas. Greek papyri from the Fayum calculate the cost of moving earth with paid labor (as opposed to compulsory labor) on average as 60 naubia or aoilia per tetradrachma, which makes 30 naubia or aoilia for 1 kite or 2 drachmas.⁴⁰⁰ Since the daily wage of private laborers in early Ptolemaic Egypt was between 1/2 and 2 obols,⁴⁰¹ 1 kite or 2 drachmas would represent between six and twenty-four days of labor, just enough to complete a compulsory labor requirement of 30 naubia at the work rates given in Greek Fayum papyri.⁴⁰² Thus it seems reasonable to conclude that the compulsory labor tax was paid to commute the compulsory labor requirement.

In Elephantine, a bilingual receipt reveals that the Greek name of the *ḥḏ ʿrt* “compulsory labor tax” was *Συηνιτῶν λο(γεία)* “the collection of the Syenites.”⁴⁰³ In Thebes, however, the Greek name of the *ḥḏ ʿrt* appears to have been *λειτουργικόν* “compulsory labor tax.”⁴⁰⁴ One Theban receipt exists for a payment of 2 drachmas and 4 obols for the *ἀλικῆς λειτουργικοῦ* “the salt (and) compulsory labor taxes.”⁴⁰⁵ The C rate of the salt tax for men after fiscal year 5 of Ptolemy III was 4 obols, leaving 2 drachmas for the compulsory labor tax, precisely the same sum as the *ḥḏ ʿrt*, which could also be paid together with the salt tax.⁴⁰⁶ The payment of the compulsory labor tax together with the salt tax is not entirely surprising since compulsory labor or its commutation was a kind of capitation tax on males and thus was probably calculated on the basis of the same census information as the salt tax.

The *λειτουργικόν* or compulsory labor tax is rare at Thebes, with one example, compared to the *ḥḏ ʿrt* or compulsory labor tax at Elephantine, with many examples.⁴⁰⁷ Conversely, naubia receipts are common at Thebes, with seven examples, compared to the one receipt for doing *ʿrt* or compulsory labor at Elephantine.⁴⁰⁸ The same pattern emerges from papyri; the Theban papyrus Louvre N. 2338 (P. Paris gr. 66 = *UPZ II 157*) calculates that 282 men out of 1,080 were exempt from compulsory labor, implying that almost 3/4 of the male taxpayers in Thebes were liable to it. The Elephantine papyrus *P. Berl. Eleph. dem. II 13537*, on the other hand, records an omission to a census calculation of 149 men for the salt tax and seventy-four men for the compul-

397. *P. Petrie gr. III 40*, rates from 1.25 to 2.75 aoilia per day; *P. Petrie gr. III 43 (2) verso*, column iii, line 4, a rate of 3 aoilia per day. See D. J. Thompson, “Irrigation and Drainage in the Early Ptolemaic Fayyum,” in *Agriculture in Egypt from Pharaonic to Modern Times*, edited by A. Bowman and E. Rogan (Proceedings of the British Academy 96; London, 1999), pp. 107–22, esp. 112 (n. 28).

398. Sijpesteijn, *Penthemeros-Certificates*, p. 1.

399. Devauchelle, *Ostraca démotiques*, p. 32.

400. See Thompson, “Irrigation and Drainage,” pp. 107–22. Thompson (*ibid.*, pp. 111–12) notes that the rate varied according to the season, from as many as 80 naubia per tetradrachma in winter to as few as 40 naubia per tetradrachma in summer.

401. See Reekmans, “Ptolemaic Copper Inflation,” pp. 61–118, esp. 107, but note that the two examples of irrigation workers and earth workers cited both earn 2 obols per day.

402. See n. 397.

403. O. Berlin P. 10809 (BGU VI 1324 = *DO Varia 25*), dated to year 4, probably of Ptolemy IV rather than III; see Clarysse and Thompson, “Salt-Tax Rate,” pp. 223–29. See also O. Berlin P. 12198 (BGU VI 1325 = *DO Varia 27*), dated to year 16, probably of Ptolemy III, for the *Συ(η)νίτου λο(γεία)*.

404. J. Shelton, “*ʿrt(.t)* = *leitourgikon*,” *Enchoria* 16 (1988): 137.

405. O. Ash. GO 109 (*GO Ash. 2*), dated to fiscal year 8, probably of Ptolemy III.

406. As on *DO Louvre 56* (p. 32, pl. 13) or in *P. Berl. Eleph. dem. II 13537*, dated to year 5 of Ptolemy IV.

407. Devauchelle, *Ostraca démotiques*, pp. 31–37.

408. O. Pontif. Bibl. Inst. (*DO Varia 3*), dated to Egyptian year 13 of Ptolemy II.

sory labor (tax); if the compulsory labor (tax) was reckoned to the same men who paid the nearly universal salt tax, then almost one-half of the male taxpayers in Elephantine paid the compulsory labor (tax). Perhaps the Thebans preferred to do their compulsory labor, while the Elephantines preferred to pay the compulsory labor tax to avoid it; or perhaps the limited amount of agricultural land around Elephantine provided little opportunity for doing compulsory labor and thus the Elephantines were compelled to pay the tax instead. Indeed, the Greek name of the tax in Elephantine, Σηηνιτῶν λο(γεία) “the collection of the Syenites,” has a mandatory ring to it.

Cleruchs may have been exempt from compulsory labor, but from Fayum papyri it is known that they paid a dike tax (Gr. χωματικόν), apparently at a rate of 1 obol per aroura of land owned, usually together with the salt, the guard, and the pasture taxes.⁴⁰⁹ One Theban dike tax receipt is for a payment of 4 drachmas,⁴¹⁰ which could represent a 24 arourae holding at the Fayum rates. Curiously, the receipt was issued by the royal bank rather than the salt tax officials.

The annual compulsory labor requirement, together with the funds raised by the compulsory labor tax and the dike tax, may have provided sufficient labor for routine maintenance of the irrigation system, but it appears that major repairs and new projects required additional labor, which had to be purchased. In one case in the Fayum, an official orders “a surcharge of 200 drachmas on the salt tax of the people of Kerkeesis, measured at a rate of 60 aoilia per tetradrachma,” in order to clear the canals near Kerkeesis.⁴¹¹ Here the aoilion is explicitly accounted in silver as a surcharge on the salt tax, but in other cases funds were raised by the sale of oilseed or were proposed to be raised by the sale of the emmer crop.⁴¹²

Published Compulsory Labor, Compulsory Labor Tax, and Dike Tax Receipts from Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Scribe</i>
COMPULSORY LABOR RECEIPTS				
OIM 19342 (Cat. no. 49)	Year 25, Phamenoth 30 (of P II?)	<i>P3-šr-hnsw s3 Dd-hr</i>	15 naubia	<i>Wsir-wr(?) s3 P3-hb</i>
OIM 19322 (Cat. no. 31)	Year 28, Mecheir 27 (of P II)	<i>Imn-htp s3 Pa-rt</i>	30 naubia	(?)
O. Bodl. Gr. Inscr. 1478 (<i>GO Tait Bodl. 242</i>)	Fiscal year 30 (of P II)	Φμόις Ψενθώτου	7 1/2 naubia	Ἀρτεμίδωρος
O. BM 25280 (<i>OrSuec 12: 45–46 [¶4]</i>) ⁴¹³	Year 1, Payni 10 (of P III?)	<i>Hr-s3-is.t s3 Imn-htp</i>	30 naubia	<i>P3-šr-hnsw and Hr s3 Pa-rt</i>
OIM 19341 (Cat. no. 48)	[Year 4?] (of P III?)	<i>Pa-hy s3 Pa-rt</i>	30 naubia	[... s3 P3-ti(?)]-hnsw
O. Bodl. Gr. Inscr. 2123 (<i>GO Tait Bodl. 243</i>)	Fiscal year 12 (of P III?)	Πανοῦφις Θοτορταίου	25 naubia	Κριτόλαος
O. Bodl. Gr. Inscr. 2861 (<i>GO Tait Bodl. 244</i>)	[Fiscal year 14] (of P III?)	Πανοῦφις Θοτορταίου	30 naubia for year 14	Ἀπολλώνιος
O. Bodl. Gr. Inscr. 2229 (<i>GO Tait Bodl. 245</i>)	Fiscal year 24 (of P III?)	Αρθω...ψ...	30 naubia	Κριτόλαος

409. *P. Petrie gr.* III 108–109, 112.

410. O. Bodl. Gr. Inscr. 1202 (*GO Tait Bodl. 31*), probably dating to fiscal year 37 of Ptolemy II.

411. *P. Petrie gr.* II 4, 11.

412. Thompson, “Irrigation and Drainage,” p. 113.

413. The editor dated this text “wahrscheinlich römische Zeit,” but the formula, taxpayer, and inventory number favor an early Ptolemaic date.

Published Compulsory Labor, Compulsory Labor Tax, and Dike Tax Receipts from Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Scribe</i>
COMPULSORY LABOR RECEIPTS (<i>cont.</i>)				
O. Bodl. Gr. Inscr. 765 (<i>GO</i> <i>Tait Bodl.</i> 246)	...	[Ἀμενρ]ῶσις Ἀτρήους	30 naubia	Dem. Petosiris son of Senesis, Paapis son of Harsiesis, and Haroeris son of Haryothes Κριτόλαος
COMPULSORY LABOR TAX RECEIPTS				
O. Ash. GO 109 (<i>GO Ash.</i> 2)	Fiscal year 8, Pachons 5 (of P III?)	ᾠρος Παύτος	Salt and compulsory labor tax, (dr.) 2 (ob.) 4	Σωστρ[άτωι]
DIKE TAX RECEIPTS				
O. Bodl. Gr. Inscr. 1202 (<i>GO</i> <i>Tait Bodl.</i> 31)	[Fiscal year 37], Mecheir 7 (of P II)	Ἑρμνεομήνης	(dr.) 4 for year 36, Χεσο()	Διοκλέϊ (bank receipt)

3.1.F. PASTURE OF LIVESTOCK TAX RECEIPTS

The pasture of livestock tax appears to have been a sort of animal capitation tax levied at a rate of 1 obol per animal.⁴¹⁴ The Greek name of this tax was usually “pasture tax” (Gr. ἐννόμιον), derived from the word for “pasturage, grazing” (Gr. νομή).⁴¹⁵ The full Demotic name of the tax was perhaps “pasture of livestock” (Dem. *ktm n isw*), though most receipts refer only to “pasture” (Dem. *ktm*) or “livestock” (Dem. *isw*), which led to some confusion about the name of the tax.⁴¹⁶ Since the pasture of livestock tax was calculated on the basis of census information, it is not surprising that it was collected in Thebes by the ubiquitous tax farmer Sostrates, who also collected the salt tax there, nor that it was closely associated in taxing lists from the Fayum with the salt, guard, and dike taxes.⁴¹⁷

Published Pasture of Livestock Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Leid. Pap. Inst. Inv. 42 (<i>GO</i> <i>Leiden</i> 377)	Fiscal year 12, Pauni 16 (of P III?)	Πτολεμαῖος Σαββαταίου	(dr.) 1 (ob.) 3	<i>P3-ti-ḫmn-nsw-t3.wy s3</i> <i>P3-ti-...</i>
O. Berlin 4399 (<i>GO Wilcken</i> 325 + <i>BL</i> 2.1: 55)	Fiscal year 14, Hathyr 30 (of P III?)	Πιτρής	(dr.) 20 ...	Ῥόδων (bank receipt)
O. Leiden F 97/6.483 (<i>GO</i> <i>Leiden</i> 4)	Fiscal year 16, Pharmouthi 20 (of P III?)	Ψενμῶνθις Φθαύτος	...	διὰ Σωστράτου Ψενν(...)τοῦ καὶ Πτολεμαίου

414. For the rate, see *P. Lille dem.* III 99 recto, column VI, lines 20–25, and column VII, lines 20–21. For the name of the tax, see unpublished P. Sorb. gr. inv. 211–12, discussed in W. Clarysse, “Greeks and Persians,” p. 71.

415. See R. Bagnall and A. Samuel, *Ostraka in the Royal Ontario Museum 2* (American Studies in Papyrology 15; Toronto, 1976), pp. 1–2, with references.

416. See M. A. A. Nur el-Din, *The Demotic Ostraca in the National Museum of Antiquities in Leiden* (Collection of the Nation Museum of Antiquities at Leiden 1; Leiden, 1974), pp. 25–35; and Vleeming, *Ostraka Varia*, pp. 6–10.

417. See *P. Petrie gr.* III 108–09, 112.

4. OTHER STATE REVENUES

4.1. AGRICULTURAL REVENUES

Agricultural revenues were probably as important as the capitation and personal taxes in early Ptolemaic Egypt, if not more important, but they are very poorly attested in the surviving evidence from early Ptolemaic Thebes, perhaps because much of that evidence seems to come from mortuary priests rather than farmers (see *Section 6*). Among the 396 early Ptolemaic receipts from Thebes cited in *Sections 2* through *5*, nine are for the grain harvest tax, twelve are for the apomoira tax on vineyards, and four are for the apomoira tax on orchards. This sparse evidence from early Ptolemaic Thebes, combined with the slightly more abundant evidence from early Ptolemaic Greek land surveys, reports from the Fayum (see *Section 1.2.B*), and *P. Rev. Laws*, provides only a rough outline of early Ptolemaic agricultural revenues, compared to the fuller picture provided by the more abundant evidence from the second century B.C.⁴¹⁸

Agricultural land in early Ptolemaic Egypt was probably taxed in different ways according to the administrative status of the land (i.e., royal, cleruchic, or temple) and was certainly taxed in different ways according to the physical type of land and the crops grown on it. Open farmland was mostly planted in grains like wheat, barley, and emmer or in leguminous vetch, a portion of which was taken in kind through the harvest tax. Sesame and castor for oil production were also planted in open farmland but were taxed one-quarter of their value in money;⁴¹⁹ flax for linen manufacture was probably treated the same way as sesame and castor. In contrast, more intensively cultivated and frequently irrigated walled gardens were often planted in vines and orchards, one-sixth or one-tenth of whose produce was taken either in kind or in their money value through the apomoira tax. Fallow or pasture land was apparently not taxed, except indirectly through the pasture tax on the animals being grazed on it, administered through the census rather than the land survey or cadastre.

4.1.A. GRAIN HARVEST TAX RECEIPTS

The names and presumably also the rates of the early Ptolemaic grain harvest tax varied from field to field depending on the administrative status of the land. In early Ptolemaic Thebes the grain harvest tax was usually called in Demotic “the harvest” (Dem. *šmw*) and in Greek “the assessment” (Gr. ἐπιγραφή), which are the names given to the grain harvest tax on temple land.⁴²⁰ Evidently temple estates still possessed large amounts of land around Ptolemaic Thebes, in contrast to the Fayum where royal and cleruchic land predominated. Unfortunately, nothing is known about the rate at which the grain harvest tax was levied on temple land in early Ptolemaic Thebes.

The Demotic receipts for the grain harvest tax were written with the verb *in* “to bring” roughly as follows, “Taxpayer PN1 has brought X artabas (of) barley/wheat (for) the harvest on date Y, has written scribe PN2” (Dem. *in PN1 rtb it / sw X [n] šmw n Y sh PN2*).⁴²¹ The Greek receipts were usually written “Date X, taxpayer PN1 has measured for the assessment of the Peritheban (tax) district Y (artabas) barley/wheat, granary official

418. For the Fayum in second century B.C., see Crawford, *Kerkeosiris*.

419. *P. Rev. Laws*, column 39, states that farmers must sell to the tax farmers their sesame crop at 8 drachmas per 30-choinix artaba and their castor crop at 4 drachmas per 30-choinix artaba; however, the same farmers must pay to the tax farmers a tax of 2 drachmas for sesame and 1 drachma for castor, in effect one-quarter of the money value of the harvest.

420. Vandorpe, “Ptolemaic Epigraphe,” pp. 169–232.

421. O. Torino 12675 (*DO Varia* 37) and O. Torino 12690 (*DO Varia* 38). The former has the date after the signature of the scribe, while the latter records two payments of grain, so one can not really speak of a “standard” formula.

PN2” (Gr. X εἰσμεμέτρηκεν εἰς τὴν ἐπιγραφὴν τοῦ Περὶ Θήβας τόπου PN1 κριθῆς/πυροῦ Y PN2).⁴²² Several of the Greek receipts have Demotic subscriptions.⁴²³

Temple land was often held and cultivated by private individuals who bought, sold, and inherited it just like private property, and in this manner Greeks could acquire it from Egyptians and vice versa.⁴²⁴ The status of temple land merely indicated that the grain harvest tax was theoretically paid to a temple. The grain harvest tax on temple land seems in some cases to have been collected by the temples themselves,⁴²⁵ but the presence of Greek officials on the Greek receipts suggests that in other cases the grain harvest tax on temple land was collected by royal granary officials on behalf of the temples rather than by temple granary officials.

Published Grain Harvest Tax Receipts from Early Ptolemaic Thebes (and Hermonthis)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Torino 12675 (<i>DO Varia</i> 37)	Egyptian year 10, Pharmouthi 4 (of P II?)	Ἡρ-τῶγ-ε-φ-νητ sῶ Pῶ-wr	64 1/2 1/4 artabas of barley for the harvest	Κῶρτ sῶ Pῶ-φκῆ(?)
O. Torino 12690 (<i>DO Varia</i> 38)	Pharmouthi 18; and Pharmouthi 26	Ἡρ-τῶγ-ε-φ-νητ sῶ Pῶ-wr	15 1/2 1/4 artabas of wheat, 57 1/2 1/4 artabas of barley, and 90 artabas of barley for the harvest	Κῶρτ(?) [sῶ Pῶ-φκῆ(?)]
<i>GO Theban</i> III 17	Fiscal year 13, Pharmouthi 30 (of P III?)	Ἄμενώθης Ἄμενώθου and Ψεμμῖνις Πετεμίνιος	58 (artabas) wheat only for the Diospolite ... for fiscal year 13	διὰ Καλλίου
O. BM 12640 (<i>GO Wilcken</i> 1336)	Fiscal year 15, Pachons 16 (of P III?)	Σώπατρος Ἀγαθοκλέους	25 1/3 (artabas) barley from Perithebes	Ἀπολλωνίδ(ης)(?)
O. Bodl. Gr. Inscr. 2160 (<i>GO</i> <i>Tait Bodl.</i> 147 + <i>BL</i> 5: 158)	Fiscal year 3, Pharmouthi 26 (of P IV?)	Ἀπολλώνιος Καλλικράτους and the brothers	152 1/3 (artabas) wheat for the assessment of the Peritheban tax district = Dem. 152 1/3 (artabas) wheat	Pῶ-ῶr-ἰmn sῶ Pῶ-ῶr- mn Κριτόλαος
O. Bodl. Gr. Inscr. 1156 (<i>GO</i> <i>Tait Bodl.</i> 146)	Fiscal year 3, Pachons 8 (of P IV?)	Ἀπολλώνιος and Ἀσινῶς	34 1/3 1/12 and 4 1/12 (artabas) wheat and 22 1/12 (artabas) barley for the assessment of the Peritheban tax district	Dem. Thotortais son of Paminis Πτολεμαῖος
O. Bodl. Gr. Inscr. 358 (<i>GO</i> <i>Wilcken</i> 1253)	Fiscal year 3, Pakhon 11 (of P IV?)	Φιλοκλῆς Νίκωνος	100 (artabas) wheat for the Peritheban tax district for the same year	Κριτόλαος
O. Bodl. Gr. Inscr. 267 (<i>GO</i> <i>Tait Bodl.</i> 148)	Fiscal year 3, Payni 2 (of P IV?)	Φιλοκλῆς Νίκωνος	15 (artabas) wheat for the assessment of the Peritheban tax district = Dem. 15 (artabas) wheat	Pῶ-ῶr-ἰmn sῶ Pῶ-ῶr- mn Κριτόλαος
O. Bodl. Gr. Inscr. 231 (<i>GO</i> <i>Wilcken</i> 1489)	Fiscal year 5, Pakhon 26 (of P IV?)	Φιλοκλῆς Νίκωνος	153 1/3 (artabas) barley for the assessment of Fiscal year 5 = Dem. 153 1/3 (artabas) barley ... 100 (artabas) wheat	Pῶ-ῶr-ἰmn sῶ Pῶ-ῶr- mn Καλλίας and Δίφιλος

422. O. Bodl. Gr. Inscr. 2160 (*GO Tait Bodl.* 147), O. Bodl. Gr. Inscr. 1156 (*GO Tait Bodl.* 146), O. Bodl. Gr. Inscr. 358 (*GO Wilcken* 1253), and O. Bodl. Gr. Inscr. 267 (*GO Tait Bodl.* 148). O. Bodl. Gr. Inscr. 231 (*GO Wilcken* 1489) omits the reference to the Peritheban (tax) district.

423. O. Bodl. Gr. Inscr. 2160 (*GO Tait Bodl.* 147), O. Bodl. Gr. Inscr. 1156 (*GO Tait Bodl.* 146), O. Bodl. Gr. Inscr. 267 (*GO Tait Bodl.* 148), O. Bodl. Gr. Inscr. 231 (*GO Wilcken* 1489), and O. BM 12640 (*GO Wilcken* 1336).

424. See P. Louvre E 9416 (*BIFAO* 87: 161–65), dated to year 9 of Ptolemy IV (214 B.C.); and P. BM 10463 and 10464 (Andrews 27 and 26), dated to year 12 of Ptolemy IV (210 B.C.), in which the same piece of temple land is sold by an Egyptian woman to a Greek man and then by the Greek man to an Egyptian man.

425. P. Loeb dem. 13, l.19–21, dated to year 9, probably of Alexander IV (= 309/308 B.C.); and Vandorpe, “Ptolemaic Epigraphie,” p. 177 (n. 21), reference to P. Berl. *Eleph. dem.* I 15522, dated to year 6, probably of Ptolemy IV (= 217 B.C.).

4.1.B. APOMOIRA TAX RECEIPTS

The apomoira (Gr. ἀπόμοιρα, lit. “portion”) was the generic name given by the Greeks to the harvest taxes levied on vineyards and orchards after they were reformed between years 21 and 22 of Ptolemy II.⁴²⁶ The reformed rules for the apomoira are preserved in *P. Rev. Laws*, columns 23–35. These rules date from Macedonian year 27 of Ptolemy II but are based on two earlier decrees dating from Macedonian year 23, which in turn were retroactive to year 22 and which were appended in *P. Rev. Laws*, columns 36–37.

P. Rev. Laws refers to an earlier harvest tax, the sixth (Gr. ἕκτη, reflecting Dem. 1/6), levied on vineyards and orchards on temple land and paid to the temples. It has long been thought that the reform between years 21 and 22 of Ptolemy II transferred this tax from the temples to the cult of Arsinoe II Philadelphus; however, it was recently suggested that the reform actually extended this harvest tax to all vineyards and orchards, those on temple land still paid to the temples, and only the newly taxed vineyards and orchards on private land paid to the cult of Arsinoe II Philadelphus. Some categories of people qualified for a reduced tax rate, the tenth (Gr. δεκάτη, reflecting Dem. 1/10).⁴²⁷

The reformed apomoira was in principle a harvest tax, but in practice it was a money tax. The apomoira levied on vineyards could be paid either in wine or money (*P. Rev. Laws*, cols. 24, 30–31), but the wine that was collected was auctioned off for money and even wine that was requisitioned by the state (Gr. εἰς τὸ βασιλικόν) had to be paid for (*P. Rev. Laws*, cols. 34–35). The apomoira levied on orchards always had to be paid in money (*P. Rev. Laws*, col. 24), no doubt because fruits and vegetables simply did not keep long enough.

Since the reformed apomoira was in practice a money tax, it was auctioned off to tax farmers who acted as underwriters, assuming the risks and potential profits of the harvest and sale and guaranteeing the state and the temples a certain income, namely their bid; the tax farmers took any profits above their bid but had to make up any shortfall below their bid and consequently had to give sureties to the state to the value of their bid plus one-twentieth (*P. Rev. Laws*, cols. 34–35).

4.1.B.1. THE APOMOIRA ON VINEYARDS

The apomoira on vineyards was called in Greek simply “the apomoira” (Gr. ἀπόμοιρα),⁴²⁸ “the vineyard tax(es)” (Gr. ἀμπελικόν),⁴²⁹ “of the vineyards belonging to him” (Gr. τῶν ὑπαρχόντων αὐτῶ[ι] ἀμπελώνων),⁴³⁰ or “the sixth” (Gr. ἕκτη) or “the tenth” (Gr. δεκάτη) depending on the rate; and in Demotic variously “the vineyard tax” (Dem. *ḥd n ʒḥ ἱrry*, or *pʒ tny n ʒḥ ἱrry*),⁴³¹ “the vineyard” (Dem. *tʒ ʒḥ ʒry*),⁴³² “the tenth of Arsinoe” (Dem. *pʒ 1/10 ʒrsynʒ*),⁴³³ “the tenth” (Dem. *pʒ 1/10*) or “the sixth” (Dem. *pʒ 1/6*) depending upon the rate, or simply “the wine” (Dem. *pʒ ἱrp*).⁴³⁴

According to *P. Rev. Laws*, column 24, lines 4–12, the normal rate for the apomoira on vineyards was one-sixth of the wine produced. However, the rate for the apomoira on vineyards of cleruchs and on vineyards on artificially irrigated land in the Thebaid was only one-tenth of the wine produced.⁴³⁵ According to *P. Rev. Laws*, column 31, the apomoira could be paid in money instead of wine, at a rate of 5 drachmas per 8-chous metretes in the Thebaid and 6 drachmas per 8-chous metretes everywhere else.⁴³⁶

426. Clarysse and Vandorpe, “Ptolemaic Apomoira,” pp. 5–42, esp. 6–8.

427. Clarysse and Vandorpe, “Ptolemaic Apomoira,” pp. 5–42, esp. 8–14.

428. O. Stras. G 474 (*GO Strass.* 299), O. Berlin 76 (*GO Wilcken* 711 + *DO Mattha* 112 A), O. Bodl. Gr. Inscr. 1151 (*GO Tait Bodl.* 43), and O. Bodl. Gr. Inscr. 2869 (*GO Tait Bodl.* 144).

429. O. Stras. GD 61 (*GO Strass.* 8), ἀμπελικῶν read in *BL* 2.1: 26; O. Bodl. Gr. Inscr. 1207 (*GO Tait Bodl.* 33); and O. BM 25527 (*GO Wilcken* 1338), ἀμπελικοῦ read in *BL* 2.1: 103.

430. O. Bodl. Gr. Inscr. 2463 (*GO Tait Bodl.* 32).

431. O. Bodl. Eg. Inscr. 1081 (*DO Mattha* 8) and O. Bodl. Eg. Inscr. 869 (*DO Mattha* 9) respectively.

432. O. Stras. GD 61 (*GO Strass.* 8).

433. *DO Louvre* 293 (p. 167, pl. 45).

434. O. Bodl. Eg. Inscr. 1098 (*DO Mattha* 6). See further Clarysse and Vandorpe, “Ptolemaic Apomoira,” pp. 5–42, esp. 21–23.

435. Clarysse and Vandorpe, “Ptolemaic Apomoira,” pp. 5–42, esp. 19–26.

436. The usual Ptolemaic measure of wine in the Greek papyri from the Fayum was the Arsinoic 6-chous metretes of approximately 29.25 liters; the 8-chous metretes is attested only in *P. Rev. Laws*. Unfortunately, since the chous as well as the metretes varied in size, it is impossible to determine the volume of the 8-chous metretes. See Kruit and Worp, “Metrological Notes,” pp. 96–127.

The vineyard apomoira receipts from early Ptolemaic Thebes in fact show a marked preference for payment in money rather than kind in seven out of ten cases. The money payments range from 3 1/3 kite (= 6 dr. 4 ob.),⁴³⁷ 4 kite (= 8 dr.),⁴³⁸ 6 kite (= 12 dr.),⁴³⁹ 1 deben 8 kite (= 36 dr.),⁴⁴⁰ to 50 drachmas (= 2 deben 5 kite),⁴⁴¹ while the payments in kind are for 15 choes 3 kotylai (just under 2 8-chous metretes)⁴⁴² and 10 metretes,⁴⁴³ both for the combined apomoira and oinologia (an obscure tax on wine apparently paid in kind).

Published Vineyard Apomoira Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
<i>DO Louvre</i> 293 (p. 167, pl. 45)	Egyptian year 26, Pachons 2 (of P II?)	<i>Ns-pꜣ-mty sꜣ</i> <i>ꜣly-m-ḥtp</i>	4(?) (silver) kite for the 1/10 of Arsinoe for Egyptian year 25	<i>Pꜣ-rmt-...</i>
O. Stras. GD 61 (<i>GO Strass.</i> 8 + <i>BL</i> 2.1: 26)	Egyptian year 32, Epeiph 14 (of P II)	<i>Hrmyrws</i> through <i>Hr-m-ḥb</i> = Ἀρμάις	6 (silver) kite for the vineyard of <i>Hrmyrws</i> through <i>Hr-m-ḥb</i> = (dr.) 12 for the vineyard tax	<i>Hr sꜣ Dḥwty-ḥw(?)</i> ⁴⁴⁴ and <i>Hr sꜣ Hr-m-ḥb(?)</i> Εὐδήμωι τραπεζίτηι διὰ Πτολεμαίου (bank receipt)
O. Bodl. Gr. Inscr. 1207 (<i>GO</i> <i>Tait Bodl.</i> 33)	Fiscal year 10(?), Epeiph 24 (of P III?)	Ἀπολλώνιος Καλλικράτους	[...] for the vineyard tax for fiscal year 9	Ἡλιόδωρος (bank receipt)
O. Bodl. Eg. Inscr. 1098 (<i>DO</i> Mattha 6)	Egyptian year 15, Mecheir 18 (of P III?) ⁴⁴⁵	<i>ꜣrwlnys sꜣ</i> <i>Klykrtys</i>	3 1/3 (silver) kite for the wine of Egyptian year 14	<i>Pa-rt sꜣ Pa-mꜣy(?)</i>
O. Bodl. Gr. Inscr. 2463 (<i>GO</i> <i>Tait Bodl.</i> 32)	Fiscal year 16, Phaophi 13 (of P III?)	Φιλοκλήης Νίκωνος	For the vineyards belonging to him ἐν τῷ κά[τω] πεδίωι τὸ γεινόμενο[v] εἰς τὴν Ἀριστολάου [δω]ρεάν	...
O. Bodl. Eg. Inscr. 1081 (<i>DO</i> Mattha 8)	Egyptian year 18 (of P III?)	<i>Grwgys</i>	1 silver (deben) 8 (silver) kite makes 9 staters ... for the vineyard tax of Egyptian year 17	<i>ꜣnh-pꜣ-ḥrt</i>
O. BM 25527 (<i>GO Wilcken</i> 1338 + <i>BL</i> 2.1: 103)	Fiscal year 22, Payni 22 (of P III?)	Φιλοκλήης Νίκωνος	(dr.) 50 for the vineyard tax of fiscal year 22	Ἀρίστων γρ(αμματεύς) Διόδοτος (bank receipt)
O. Bodl. Gr. Inscr. 1151 (<i>GO</i> <i>Tait Bodl.</i> 43)	Fiscal year 23, Pachons 15 (of P III?)	Χίωνις and Ἑρμίας	(dr.) 8 for the apomoira for fiscal year 22	Ἀρίστων γρ(αμματεύς) Διόδοτος (bank receipt)
O. Bodl. Eg. Inscr. 869 (<i>DO</i> Mattha 9)	Egyptian year 23, ... day 11 (of P III?)	<i>Wsr-wr sꜣ</i> <i>Hr-m-ḥb</i>	6 (silver) kite makes 3 staters ... for the vineyard tax of Egyptian year [22?]	<i>Pꜣ-wr sꜣ Pa-mnt</i>

437. O. Bodl. Eg. Inscr. 1098 (*DO* Mattha 6).438. *DO Louvre* 293 (p. 167, pl. 45) and O. Bodl. Gr. Inscr. 1151 (*GO Tait Bodl.* 43).439. O. Stras. GD 61 (*GO Strass.* 8) and O. Bodl. Eg. Inscr. 869 (*DO* Mattha 9).440. O. Bodl. Eg. Inscr. 1081 (*DO* Mattha 8).441. O. BM 25527 (*GO Wilcken* 1338).442. O. Bodl. Gr. Inscr. 2869 (*GO Tait Bodl.* 144).443. O. Berlin 76 (*GO Wilcken* 711 + *DO* Mattha 112 A).444. Or *Hr sꜣ Pa-rt?*

445. The editor attributed this text to the reign of Ptolemy XII Auletes, but the taxpayer is known from a number of securely early Ptolemaic tax receipts in the Sayce-Bodleian collection.

Published Vineyard Apomoira Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Stras. G 474 (<i>GO Strass.</i> 299)	Fiscal year 7, Khoiak (of P III? or P IV?)	Θέων Πτολεμαίου	(?) keramia wine for the apomoira for the same year	...
O. Berlin 76 (<i>GO Wilcken</i> 711 + <i>DO Mattha</i> 112 A)	Fiscal year 7, Payni 2 (of P IV?)	Ποῆρις Θοτομούτος	10 ke(ramia) wine for the apomoira and oinologia for fiscal year 7	Ἐρμίας <i>P</i> 3- <i>šr-īmn- ipy</i> < <i>s</i> '> <i>P</i> 3 <i>y=f-t</i> 3 <i>w- 'wy-hnsw</i>
O. Bodl. Gr. Inscr. 2869 (<i>GO Tait Bodl.</i> 144)	Fiscal year 8, Pharmouthi 6 (of P IV?)	Τβέλφιτος	5 cho(es) 3 ko(tylai) wine for the apomoira for fiscal year 7; 10 cho(es) wine for the oinologia for the same year: 15 cho(es) 3 ko(tylai)	Τιμέας

The total harvests implied by the payments in money can be calculated since the conversion rate for the Thebaid (5 drachmas per 8-chous metretes) and the portion of the harvest (either 1/10 or 1/6) are both known.⁴⁴⁶ The total harvest is more likely to have been a round number than an odd fraction, so the most probable portion of the harvest, 1/10 or 1/6, is indicated in bold in each case:

Total Harvest Implied by Money Receipts for the Vineyard Apomoira

<i>Text</i>	<i>Money payment</i>	<i>Value of total harvest at 1/10</i>	<i>Total harvest at 1/10</i>	<i>Value of total harvest at 1/6</i>	<i>Total harvest at 1/6</i>
<i>DO Louvre</i> 293 (p. 167, pl. 45)	4(?) kite (= 8 dr.)	80 dr.	16 metretes	48 dr.	9.6 metretes
O. Stras. GD 61 (<i>GO Strass.</i> 8 + <i>BL</i> 2.1: 26)	6 kite (= 12 dr.)	120 dr.	24 metretes	72 dr.	14.4 metretes
O. Bodl. Eg. Inscr. 1098 (<i>DO Mattha</i> 6)	3 1/3 kite (= 6 dr. 4 ob.)	66 dr.	13.3 metretes	40 dr.	8 metretes
O. Bodl. Eg. Inscr. 1081 (<i>DO Mattha</i> 8)	1 deben 8 kite (= 36 dr.)	360 dr.	72 metretes	216 dr.	43.2 metretes
O. BM 25527 (<i>GO Wilcken</i> 1338 + <i>BL</i> 2.1: 103)	50 dr. (= 2 deben 5 kite)	500 dr.	100 metretes	300 dr.	60 metretes
O. Bodl. Gr. Inscr. 1151 (<i>GO Tait Bodl.</i> 43)	8 dr. (= 4 kite)	80 dr.	16 metretes	48 dr.	9.6 metretes
O. Bodl. Eg. Inscr. 869 (<i>DO Mattha</i> 9)	6 kite (= 12 dr.)	120 dr.	24 metretes	72 dr.	14.4 metretes

4.1.B.2. THE APOMOIRA ON ORCHARDS

The apomoira on orchards was called in Greek “the sixth of the fruits” (Gr. ἕκτη ἀκροδρύων),⁴⁴⁷ “the sixth” (Gr. ἕκτη), or “of the fruits” (Gr. ἀκροδρύων);⁴⁴⁸ in Demotic it was called “the fruit tax” (Dem. *hđ tgy*).⁴⁴⁹ According to *P. Rev. Laws*, column 29, the normal rate for the apomoira on orchards was one-sixth of the money value of the produce of the vineyards; it was always paid in money, never in kind, presumably because fruit did not keep as well as wine or grain. Unlike the apomoira on vineyards, no reduced rates are men-

446. The total harvests implied by the payments in kind cannot be calculated, however, because the payments in kind are for both the apomoira and the oinologia and the rate of the oinologia is unknown.

447. O. Bodl. Gr. Inscr. 187 (*GO Wilcken* 1491).

448. O. Berlin P. 9324 (BGU VI 1304).

449. OIM 19306 (**Cat. no. 18**) and O. Bodl. Eg. Inscr. 1031 (*DO Mattha* 198 = *DO Varia* 31). See further Clarysse and Vandorpe, “Ptolemaic Apomoira,” pp. 5–42, esp. 26–28.

tioned in *P. Rev. Laws*.⁴⁵⁰ The amounts paid range from 1/2 kite (= 1 dr.),⁴⁵¹ 2 drachmas (= 1 kite),⁴⁵² to 2 kite (= 4 dr.),⁴⁵³ implying total harvests worth 3 kite (= 6 dr.), 6 kite (= 12 dr.) and 1 deben 2 kite (= 24 dr.) respectively, relatively small compared to the amounts paid for the vineyard apomoira and implied values for the total wine harvest. Two of the four orchard apomoira payers attested in early Ptolemaic Thebes were also vineyard apomoira payers, suggesting the possibility that the orchards and vines may have shared the same walled gardens, the trees providing shade and acting as trellises for the vines.

Published Orchard Apomoira Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
OIM 19306 (Cat. no. 18)	Egyptian year 37, Phaophi 20+ (of P II)	Ἰμν-ἡτπ sᶜ Pᶜ-ᶜr-ἰμν	2 silver kite	Pᶜ-ᶜr-ἰμν sᶜ Ἰᶜy-ἡρ- pᶜ-tᶜ
O. Berlin P. 9324 (BGU VI 1304)	Fiscal year 7, Mesore 2 (of P III?)	ᾠρος Ψεναμούνιος	(dr.) 2	—
O. Bodl. Gr. Inscr. 187 (<i>GO Wilcken</i> 1491 + <i>BL</i> 2.1: 114)	Fiscal year 15, Khoiak (of P III?)	Φιλοκλήης Νίκωνος	(dr.) 4	Λυσίμαχος M[νόσω]ν (bank receipt)
O. Bodl. Eg. Inscr. 1031 (<i>DO Mattha</i> 198 = <i>DO Varia</i> 31) ⁴⁵⁴	Egyptian year 2, Mesore 12 (of P IV)	ᶜpwl n < s > sᶜ Glygrt < s > ⁴⁵⁵	1/2 silver kite for Egyptian year 26; and 1/2 silver kite for Egyptian year 2	<i>Pa-hy</i>

4.2. SALES TAXES

Several sales taxes were levied on sales and other transfers of real property in early Ptolemaic Thebes, though not all at the same time. The oldest of these sales taxes, the tenth, dates back to the Third Intermediate Period (see *Section 1.1.B*) and appears to have been administered by temples. By the beginning of the early Ptolemaic period it was accompanied by a parallel tax of 2 1/2 kite apparently administered by the state. Towards the end of the early Ptolemaic period both of these taxes appear to have been succeeded by a new pair of taxes, the enrollment tax (Gr. ἐγκύκλιον) and the copper tax.

4.2.A. THE TENTH

The tenth is known from several papyrus receipts from early Ptolemaic Thebes,⁴⁵⁶ in which it was described variously as “the tenth of the scribes and representatives of Thebes for the house of PN which she bought” (Dem. pᶜ 1/10 n nᶜ ᶜh.w rt.w n Nᶜw.t n pᶜ ᶜwy n PN ᶜ.ᶜr = s ᶜr-ᶜwt = f),⁴⁵⁷ “the tenth of the price of the house of PN1 and the house of PN2, making two houses which she bought, being the tenth of the scribes and representative(s) of Thebes” (Dem. pᶜ 1/10 n sw n n pᶜ ᶜwy n PN1 ᶜh n ᶜ pᶜ ᶜwy PN2 r ᶜwy 2 ᶜ.ᶜr = s ᶜr-ᶜwt = w n pᶜ 1/10 n nᶜ ᶜh.w rt n Nᶜwt),⁴⁵⁸ or “the tax of the tenth which ... for the price of the house” (Dem. tᶜ tny.t n pᶜ 1/10 nt ... n sw n n pᶜ ᶜwy).⁴⁵⁹ The tenth is also known from one ostrakon receipt from Thebes, in which it was de-

450. Clarysse and Vandorpe, “Ptolemaic Apomoira,” pp. 5–42, esp. 28–29.

451. O. Bodl. Eg. Inscr. 1031 (*DO Mattha* 198 = *DO Varia* 31).

452. O. Berlin P. 9324 (BGU VI 1304).

453. OIM 19306 (**Cat. no. 18**) and O. Bodl. Gr. Inscr. 187 (*GO Wilcken* 1491).

454. The text is attributed to Elephantine, but examples of wrongly attributed texts are not uncommon in the Bodleian-Sayce collection.

455. The editor read the name as ᶜpwl n sᶜ Gl-hb(?).

456. P. Bruxelles 8255 B (*P. Teos-Thabis* 4), dated to Egyptian year 6 of Alexander IV; *P. BM* 10530 (Glanville), dated to Egyptian year

2, Tybi 6, of Ptolemy II; *P. BM* 10535 (Glanville), dated to Egyptian year 6, Mekheir 20, of Ptolemy II; *P. BM* 10529 (Glanville), dated to Egyptian year 9, Tybi, of Ptolemy II; and P. Louvre 2441 B and C, dated to Egyptian year 20, Mesore, of Ptolemy III; see E. Révillout, *Chrestomathie démotique* (Paris, 1880), pp. 288–89.

457. *P. BM* 10530 (Glanville) and *P. BM* 10535 (Glanville); similarly P. Bruxelles 8255 B (*P. Teos-Thabis* 4) but with “in the name of the house of PN” (Dem. n rn pᶜ ᶜwy n PN) instead of “for the house of PN.”

458. *P. BM* 10529 (Glanville).

459. P. Louvre 2441 B and C.

scribed as “the tax of the tenth of this cow which he purchased from PN” (Dem. *pꜣ tny pꜣ 1/10 n tꜣy ih.t [r.inꜣ] f dbꜣ hꜣ n PN*).⁴⁶⁰ These receipts were written initially with the verb *wn* “to exist” as follows: “There are X (silver) kite which PN1 has given for tax Y, scribe PN2 has written on date Z” (Dem. *wn [hꜣ] kt X r.ti PN1 n Y, shꜣ PN2 n Z*);⁴⁶¹ later receipts were written with the verb *in* “to bring” as follows: “PN1 has brought tax Y, scribe PN2 has written on date Z” (Dem. *in PN1 Y, shꜣ PN2 n Z*).⁴⁶² The later receipts with *in* do not indicate the amount paid, only the fact that the tax was paid.

Several Demotic sales contracts from early Ptolemaic Thebes also refer to the tenth. After the identification of the property being sold, the initial clause is restated, “you have satisfied my heart with its money” (Dem. *tiꜣk mtr hꜣtꜣy n pꜣyꜣf hꜣ*)⁴⁶³ or “my heart is satisfied with it” (Dem. *hꜣtꜣy mtr.w n-imꜣf*),⁴⁶⁴ followed by the clause “except for the tenth of the scribes and representatives of Thebes” (Dem. *pꜣ bnr n pꜣ 1/10 n nꜣ shꜣ.w rt.w Niw.t*), indicating that the buyer was responsible for the tax.

The tenth thus appears to have been a sales tax of one-tenth of the sales price.⁴⁶⁵ One of the papyrus receipts for the tenth, P. Bruxelles 8255 B (*P. Teos-Thabis* 4) from the Archive of Teos and his wife Thabis (see *Section 6.1.B.3*), was for a payment by Thabis daughter of Parates (Dem. *Ta-bꜣ ta Pa-rtꜣ*) for the house of Phibis son of Thotortaios (Dem. *Pꜣ-hb sꜣ Dꜣwtꜣ-ir-ti-s*), which she bought through sales contract P. Bruxelles 8254 (*P. Teos-Thabis* 3).⁴⁶⁶ Another two of the papyrus receipts, P. BM 10535 (Glanville) and P. BM 10529 (Glanville) from the Archive of Teineni daughter of Teos (see *Section 6.1.B.3*), were for payments by Teineni daughter of Teos (Dem. *Tꜣy-nny ta Dꜣ-hꜣr*) for the house of Tauris daughter of Harsiesis (Dem. *Tꜣy-hꜣr ta Hꜣr-sꜣ-is.t*), which she bought through sales contract P. Rylands dem. 12⁴⁶⁷ and one other house. Two more of the papyrus receipts, P. Louvre 2441 B and C from the Archive of Pechutes son of Pchorchonsis (see *Section 6.1.B.3*), were for Teineni daughter of Pamonnasis (Dem. *Tꜣy-nny ta Pa-mn-n-s*) for the house which her brother Horos son of Pamonnasis (Dem. *Hꜣr sꜣ Pa-mn-n-s*) gave to her as her inheritance through donation contract P. Louvre 2425;⁴⁶⁸ no payment is mentioned, but then this was no sale.

The tenth appears to have been administered by temple personnel and may even have been a temple tax since several of the scribes who signed the receipts for payment of the tenth have priestly titles. Both Spotous (Dem. *Ns-pꜣyꜣw-tꜣ.wy*) and Osoroeris son of Spotous (Dem. *Wsir-wr sꜣ Ns-pꜣyꜣw-tꜣ.wy*), probably father and son, were titled “the first prophet” (Dem. *pꜣ hm-ntr tpy*);⁴⁶⁹ and both Techensephonuchos (Dem. *Dꜣ-hꜣnsw-iwꜣf-nꜣ*) and *Ns-iꜣh* son of Techensephonuchos (Dem. *Ns-iꜣh sꜣ Dꜣ-hꜣnsw-iwꜣf-nꜣ*), probably father and son, were titled “the scribe of the phylae” (Dem. *pꜣ shꜣ sꜣ.w*).⁴⁷⁰ In fact, both Spotous and Osoroeris son of Spotous are known from other sources to have been first prophets or high priests of Amun, the highest ranking religious office in Thebes.⁴⁷¹ Spotous is known from a hieroglyphic graffito in the temple of Luxor dated to 320 B.C.⁴⁷² Osoroeris son of Spotous is known from wooden stela Louvre N 2699⁴⁷³ and bronze situla Louvre N 908.⁴⁷⁴

460. O. Berlin P. 890 (*Enchoria* 14: 129–34), dated to Egyptian year 15; see also Vleeming, “Tithe of Scribes,” p. 344.

461. P. Bruxelles 8255 B (*P. Teos-Thabis* 4), P. BM 10530 (Glanville), P. BM 10535 (Glanville), and P. BM 10529 (Glanville).

462. P. Louvre 2441 B and C. The beginning of O. Berlin P. 890 (*Enchoria* 14: 129–34) is lost.

463. P. Cairo JE 89362 (*P. Phil. dem.* 2), dated to Egyptian year 3, Pakhons, of Alexander IV.

464. P. Louvre 2431 (*P. Schreibertradition* 15), dated to Egyptian year 4, Pakhons, of Ptolemy III.

465. Vleeming, “Tithe of Scribes,” pp. 343–50.

466. J. Quaegebeur, “De nouvelles archives de famille thébaines à l’aube de l’époque ptolémaïque,” in *Actes du XVe Congrès International de Papyrologie*, Quatrième Partie, edited by J. Bingen and G. Nachtergaele (*Papyrologica Bruxellensia* 19; Brussels, 1979), p. 45.

467. S. R. K. Glanville, *A Theban Archive of the Reign of Ptolemy I Soter* (Catalogue of Demotic Papyri in the British Museum 1; London, 1939), pp. 39–45.

468. Révillout, *Chrestomathie démotique*, pp. 278–87.

469. *Ns-pꜣyꜣw-tꜣ.wy* on P. Bruxelles 8255 B (*P. Teos-Thabis* 4) and *Wsir-wr sꜣ Ns-pꜣyꜣw-tꜣ.wy* on P. BM 10530 (Glanville) and P. BM 10535 (Glanville).

470. *Dꜣ-hꜣnsw-iwꜣf-nꜣ* on P. Bruxelles 8255 B (*P. Teos-Thabis* 4) and *Ns-iꜣh sꜣ Dꜣ-hꜣnsw-iwꜣf-nꜣ* on P. BM 10529 (Glanville). The editor read the latter as *Ns-iꜣh sꜣ Dꜣ-hꜣnsw-i-ir-ti-s*, but see Depauw, *Archive of Teos and Thabis*, pp. 176–78 (n. i).

471. J. Quaegebeur, “À la recherche du haut clergé thébain à l’époque gréco-romaine,” in *Hundred-Gated Thebes*, pp. 139–61, esp. 155–58.

472. Published in *RT* 14 (1893): 33 (n. 54); identified by J. Quaegebeur, “Prêtres et cultes thébains à la lumière de documents égyptiens et grecs,” *Bulletin de la Société française d’égyptologie* 70–71 (1974): 43.

473. Published in P. Munro, *Die spätägyptische Totenstelen* (*Ägyptologische Forschungen* 25; Glückstadt, 1973), pp. 53, 238–39; identified by Quaegebeur, “Prêtres et cultes thébains,” p. 41.

474. Unpublished; identified by Quaegebeur, “Prêtres et cultes thébains,” pp. 41–42.

The earlier receipts for the tenth provide valuable evidence for the price of property in early Ptolemaic Thebes since most Demotic sales contracts do not actually mention the price paid. Thabis daughter of Parates paid 1 deben 2 kite (= 12 kite) as the tenth for the house mentioned above, implying a value of 12 deben or 240 drachmas for one house.⁴⁷⁵ Teineni daughter of Teos the choachytess paid at least 14 kite as the tenth for the houses mentioned above, implying a total value of 14 deben or 280 drachmas for two houses.⁴⁷⁶ These amounts agree fairly well with the 200 drachmas given as the value of one house in a later enrollment tax receipt.

Published Receipts for the Tenth from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
P. Bruxelles 8255 B (<i>P. Teos-Thabis</i> 4)	Egyptian year 6, Epeiph 20 (of Alexander IV)	<i>Ta-bꜣ ta Pa-rꜥ</i>	1 (silver) deben 2 kite for the house of <i>Pꜣ-hb sꜣ</i> <i>Dꜥꜥwty-iꜣr-ti-s</i> , which she bought	<i>Dꜥꜥ-hꜣsw-iwꜣf-ꜥnhꜥ</i> , the scribe of the phylae and <i>Ns-pꜣyꜣw-tꜣ.wy</i> , the first prophet
<i>P. BM</i> 10530 (Glanville)	Egyptian year 2, Tybi 6 (of P II)	<i>Tꜣy-nny ta Dꜥꜥ-hꜥ</i> the choachytess	6 silver kite for the house of <i>Pa-bꜥ</i> the carpenter, which she bought	Scribe of the land of Thebes, <i>Wsir-wr sꜣ Ns-pꜣyꜣw-tꜣ.wy</i> , the first prophet
<i>P. BM</i> 10535 (Glanville)	Egyptian year 6, Mecheir 20 (of P II)	<i>Tꜣy-nny ta Dꜥꜥ-hꜥ</i> the choachytess	2 silver kite for the house of <i>Tꜣy-hꜥ ta Hr-sꜣ-ꜣs.t</i> , the lector priestess, which she bought	Scribe of the land of Thebes, <i>Wsir-wr sꜣ Ns-pꜣyꜣw-tꜣ.wy</i> , the first prophet
<i>P. BM</i> 10529 (Glanville)	Egyptian year 9, Tybi (of P II)	<i>Tꜣy-nny ta Dꜥꜥ-hꜥ</i>	6 (silver) kite makes 3 staters for the house of <i>Pa-bꜥ</i> and the house of <i>Tꜣy-hꜥ</i> , which she bought	Scribe of the land of Thebes, <i>Ns-iꜥꜥ sꜣ Dꜥꜥ-hꜣsw-iwꜣf-ꜥnhꜥ</i> , the scribe of the phylae ⁴⁷⁷
P. Louvre 2441 B and C	Egyptian year 20, Mesore (of P III)	<i>Tꜣy-nny ta Pa-mn-n-s</i>	For the house which ...	—
O. Berlin P. 890 (<i>Enchoria</i> 14: 129–34)	Egyptian year 15, Hathyr 3	<i>Hꜥr-pa-ꜣs.t sꜣ Hr</i>	For the cow which he bought from <i>Pꜣ-šꜣr-dꜥꜥwty sꜣ Twt</i>	<i>Pa-wn sꜣ Pa-rt</i> who is under the revenues ... of the document tax in the northern quarters of the district of Pathyris

4.2.B. THE 2 1/2 KITE FOR THE TAX OF THE HOUSE

The papyrus receipts for the tenth from early Ptolemaic Thebes were sometimes paired with other papyrus receipts for “2 1/2 kite for the tax of the house which she received from PN” (Dem. *ꜥt 2 1/2 n pꜣ tny n pꜣ ꜥwy r.šꜣpꜣs i.ꜣr PN*).⁴⁷⁸ Still other papyrus receipts exist for “2 1/2 kite for the tax of the tomb which he bought from PN” (Dem. *ꜥt 2 1/2 (n) pꜣ tny (n) tꜣ s.t r-ꜣrꜣf swꜥꜥs r PN*),⁴⁷⁹ “2 1/2 kite for the tax of the tomb(?) of PN” (Dem. *ꜥt 2 1/2 (n) pꜣ tny (n) tꜣ šꜥtꜣ n PN*),⁴⁸⁰ or simply “2 1/2 kite for the tomb(?) tax of PN” (Dem. *ꜥt 2 1/2 n ꜥꜥd šꜥt n PN*).⁴⁸¹ Sometimes the papyrus receipts indicated that 1/2 kite of the 2 1/2 kite was for the scribe.⁴⁸² The papyrus receipts were written with the verb *in* “to bring” usually as follows: “Taxpayer PN1 has brought X (sil-

475. Depauw, *Archive of Teos and Thabis*, pp. 169–70 (n. b).

476. Glanville, *Theban Archive*, p. 45.

477. The editor read *Ns-iꜥꜥ sꜣ Dꜥꜥ-hꜣsw-i.ꜣr-ti-s*, but see Depauw, *Archive of Teos and Thabis*, pp. 176–78 (n. i).

478. P. Bruxelles 8255 A (*P. Teos-Thabis* 5), dated to Egyptian year 6, Epeiph 30, of Alexander IV; *P. BM* 10537 (Glanville), dated to Egyptian year 21, Phamenoth 4, of Ptolemy I; *P. BM* 10536 (Glanville), dated to Egyptian year 5, Hathyr 23, of Ptolemy II; and P. Louvre 2441 A, dated to Egyptian year 20, Mesore, of Ptolemy III; see Révillout, *Chrestomathie démotique*, pp. 288–89.

479. P. Bruxelles 8256 A (*P. Teos-Thabis* 8), dated to Egyptian year 7, Pharmouthi 20, of Alexander IV.

480. P. Bruxelles 8256 B (*P. Teos-Thabis* 9), dated to Egyptian year 2, Hathyr 2, of Alexander IV(?).

481. *P. BM* 10078 (Reich), dated to Egyptian year 14, Mesore 4, of Ptolemy II(?), with the corrections suggested by Depauw, *Archive of Teos and Thabis*, pp. 202–03.

482. P. Bruxelles 8255 A (*P. Teos-Thabis* 5), P. Bruxelles 8256 A (*P. Teos-Thabis* 8), and P. Bruxelles 8256 B (*P. Teos-Thabis* 9).

ver) kite for tax Y, scribe PN2 has written on date Z” (Dem. *in PNI* [hd] kt X n Y, sh PN2 n Z). The ostrakon receipts for the house tax (Dem. *hd* ‘wy),⁴⁸³ similarly written with the verb *in*, may represent partial payments for the 2 1/2 kite for the tax of the house since a scribe responsible for one of the house tax receipts is also known from a receipt for the 2 1/2 kite for the tax of the house.⁴⁸⁴

In marked contrast to the tenth, the 2 1/2 kite for the tax of the house appears to have been paid to state officials. Two early receipts for payment of the 2 1/2 kite for the tax of the house record that the tax was paid to an Egyptian scribe in the presence of Egyptian officials, Nechtharmais son of Amenophis (Dem. *Nht-hr-m-hb s3 3Imn-m-ipy*) and Kolluthis son of Amenemes (Dem. *Krd s3 3Imn-m-h3.t*), both titled “the *shn*-official of the body of Thebes” (Dem. *p3 shn n h tmy Niw.t*). Two later receipts record that the tax was paid to an Egyptian scribe in the presence of a Greek official, in one case “before Xenanthos, the *shn*-official, the representative of the chief of the army” (Dem. *i3r-hr Gsnntws, p3 shn, p3 rt p3 hry mšc*)⁴⁸⁵ and in another “before Zenodoros, the *shn*-official” (Dem. *i3r-hr Snwtrs, p3 shn*).⁴⁸⁶

Some of the scribes who signed the receipts for the payment of 2 1/2 kite for the tax of the house are known from other documents. The scribe Petearpres son of Horos (Dem. *P3-ti-hr-p3-r3 s3 Hr*)⁴⁸⁷ is probably the same scribe mentioned in the Demotic tax-farming agreement *P. BM 10528* (Glanville), dated to Egyptian year 14, Pharmouthi, of Ptolemy I, where he is called “scribe of the town (komogrammateus) of Thebes” and in *P. Phil. dem.* 30 ii 26. The scribe Petiesis son of Psenchonsis (Dem. *P3-ti-is.t s3 P3-šr-hnsw*)⁴⁸⁸ is perhaps the same scribe who signed two yoke tax receipts⁴⁸⁹ and one house tax receipt.⁴⁹⁰ The scribe Esminis son of Phibis “who exacts the tax, the agent of Phibis son of Harnouphis” (Dem. *Ns-mn s3 P3-hb, nty št n p3 tny, p3 rt n P3-hb s3 Hr-nfr*)⁴⁹¹ is perhaps the well-known Demotic notarial contract scribe.⁴⁹² He is perhaps also the owner of situla Bruxelles E 6260, where he is titled “royal scribe, scribe of Amun, prophet of Hathor Lady of the Domain of the Acacia, prophet of Harsomtous Lord (of the Domain) of the Acacia, third prophet of Isis of Coptos.”⁴⁹³

483. O. Uppsala 259 (*OrSuec* 10: 14 [¶2]), dated to Egyptian year 7(?); *DO Louvre* 78 (pp. 154–55, pl. 19), dated to Egyptian year 12; O. Uppsala 1323 (*DO Ausgewählte* 28), dated to Egyptian year 15; O. Uppsala 1307 (*OrSuec* 31–32: 7–8 [¶2]), dated to Egyptian year 16; and O. Berlin P. 9494 (*DO Mattha* 24), dated to Egyptian year 16.

484. *P3-ti-is.t s3 P3-šr-hnsw* signed house tax receipt O. Berlin P. 9494 (*DO Mattha* 24), as well as a receipt for 2 1/2 kite for the tax of the house, *P. BM 10537* (Glanville).

485. *P. BM 10537* (Glanville).

486. *P. BM 10536* (Glanville).

487. P. Bruxelles 8256 B (*P. Teos-Thabis* 9), P. Bruxelles 8255 A (*P. Teos-Thabis* 5), and P. Bruxelles 8256 A (*P. Teos-Thabis* 8).

488. *P. BM 10537* (Glanville).

489. O. UCL 32053 (*DO Varia* 6), dated to Egyptian year 15, Mekheir 10; and O. Berlin P. 9711 (*DO Ausgewählte* 31), dated to Egyptian year [16], Payni 22.

490. O. Berlin P. 9494 (*DO Mattha* 24), dated to Egyptian year 16, Epeiph 22.

491. *P. BM 10536* (Glanville).

492. On P. Louvre 2440 (*P. Schreibertradition* 4) and P. Louvre 2427 (*P. Schreibertradition* 97), both dated to Egyptian year 13 of Alexander IV; *P. BM 10528* (Glanville), dated to Egyptian year 14 of Ptolemy I; *P. BM 10524* (Glanville), dated to Egyptian year 16 of Ptolemy I; *P. BM 10525* (Glanville), dated to Egyptian year 21 of Ptolemy I; P. Louvre 2428 (*P. Schreibertradition* 108), dated to Egyptian year 8 of Ptolemy II; P. Phil. 29-86-524 B (*P. Phil. dem.* 12), dated to Egyptian year 8 of Ptolemy II; P. Louvre 2424 (*P. Schreibertradition* 11), dated to Egyptian year 19 of Ptolemy II; *P. BM 10026* (Andrews 1)(?), dated to Egyptian year 21 of Ptolemy II, and P. Cairo JE 89367 (*P. Phil. dem.* 14), dated to Egyptian year 21 of Ptolemy II.

493. H. de Meulenaere, “Prosopographica Ptolemaica,” *CdÉ* 34 (1959): 247–49; and Quaegebeur, “Recherche du haut clergé Thébain,” pp. 139–61, esp. 152–55.

Published Receipts for the 2 1/2 Kite for the Tax of the House from Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
P. Bruxelles 8256 B (<i>P. Teos-Thabis</i> 9)	Egyptian year 2, Hathyr 2 (of Alexander IV?)	<i>Dd-ḥr s3 ʿIwz-f-ʿw</i>	2 1/2 (silver) kite, including (<i>wp-st</i>) the money for writing, 1/2 (silver) kite, for the tax of the tomb(?) (<i>št3</i>) of <i>Wn-nfr s3 P3-ti-wsir</i>	<i>P3-ti-ḥr-p3-r-ʿ s3 Ḥr</i>
P. Bruxelles 8255 A (<i>P. Teos-Thabis</i> 5)	Egyptian year 6, Epeiph 30 (of Alexander IV)	<i>Ta-b3 ta Pa-rḥ</i>	2 1/2 (silver) kite, including (<i>wp-st</i>) the money for writing, 1/2 (silver) kite, for the tax of the house which she received from <i>P3-hb s3 Dḥwty-rs</i> the goldsmith	Before <i>Nḥt-ḥr-m-ḥb s3 ʿImn-m-ipy</i> , the <i>shn</i> -official of the body of the town of Thebes; <i>P3-ti-ḥr-p3-r-ʿ s3 Ḥr</i>
P. Bruxelles 8256 A (<i>P. Teos-Thabis</i> 8)	Egyptian year 7, Pharmouthi 20 (of Alexander IV)	<i>Dd-ḥr s3 ʿIwz-f-ʿw</i>	2 1/2 (silver) kite, including (<i>wp-st</i>) the money for writing, 1/2 (silver) kite, for the tax of the tomb (<i>s.t</i>) which he bought from <i>Ḥr-s3-is.t s3 Wn-nfr</i>	Before <i>Krd s3 ʿImn-m-ḥ3.t</i> , the <i>shn</i> -official of the body of the town of Thebes; <i>P3-ti-ḥr-p3-r-ʿ s3 Ḥr</i>
P. BM 10537 (Glanville)	Egyptian year 21, Phamenoth (of P I)	The woman <i>T3y-nny ta Dd-ḥr</i>	2 1/2 (silver) kite for the tax of the house which she received from <i>Pa-bḥ</i> the carpenter	Before <i>Gsnntws</i> , the <i>shn</i> -official, the representative of the chief of the army; ⁴⁹⁴ <i>P3-ti-is.t s3 P3-šr-ḥnsw</i>
P. BM 10078 (Reich)	Egyptian year 14, Mesore 4 (of P II?)	<i>ʿImn-ḥtp s3 Pa-rḥ</i>	2 1/2 (silver) kite for the tax of the tomb(?) (<i>št?</i>) of <i>Ḥr-pa-is.t s3 Pa-wr</i> the weaver of royal linen ⁴⁹⁵	<i>P3-iw-ḥr s3 P3-ti-imn-nsw-t3.wy</i> and <i>Dḥwty-ir-rḥ-s s3 P3-ti-ḥnsw</i> ⁴⁹⁶
P. BM 10536 (Glanville)	Egyptian year 5, Hathyr 23 (of P II)	The woman <i>T3y-nny ta Dd-ḥr</i>	2 1/2 (silver) kite for the tax of the house which she received from the woman <i>T3y-ḥr ta Ḥr-s3-is.t</i> the lector priest	Before <i>Snwtrs</i> , the <i>shn</i> -official; <i>Ns-mn s3 P3-hb</i> , who exacts the tax, ⁴⁹⁷ the agent of <i>P3-hb s3 Ḥr-nfr</i>
P. Louvre 2441 A	Egyptian year 20, Mesore (of P III)	<i>T3y-nny ta Pa-mn-n-s</i>	2 1/2 silver kite makes 1 1/4 staters for the ... of the house and the half of another house which <i>Ḥr s3 Pa-mn-n-s</i> ...	<i>P3-ḥl-ḥnsw(?) s3 ʿIy-m-ḥtp(?)</i>

4.2.C. HOUSE TAX RECEIPTS

The house tax (Dem. *ḥd ʿwy*), in one case called the house tax of Thebes (Dem. *ḥd ʿwy n Niw.t*),⁴⁹⁸ is known from only five examples dated to Egyptian years 7, 12, 15, and 16 of unnamed pharaohs. However, a scribe who signed one of the house tax receipts, Petiesis son of Psenchonsis (Dem. *P3-ti-is.t s3 P3-šr-ḥnsw*),⁴⁹⁹ is known from at least two yoke receipts dated to Egyptian years 15 and 16, probably of Ptolemy II,⁵⁰⁰ and

494. The editor read *p3 rt p3 šm* “the representative of the harvest,” but see Vleeming, “Tithe of Scribes,” p. 344 (n. 3).

495. The editor read ... *n ḥd nḥ ... p3 s-šp(?) mnḥ s-ntr nḥ ʿk ...*, but see Depauw, *Archive of Teos and Thabis*, pp. 202–03, for the suggestion *kt 2 1/2 n ḥd št(?) n Ḥr-pa-is.t s3 Pa-wr p3 šḥt šs-nsw...*

496. The editor read *P3-iw-ḥr s3 P3-ti-imn-ipy* and *Dḥwty-ir-ti-s s3 P3-ti-ḥnsw*.

497. The editor read *nt nb nt ḥry n p3 tny* “who ... (?) the tithe,” but see Vleeming, “Tithe of Scribes,” p. 344 (n. 4).

498. O. Uppsala 1307 (*OrSuec* 31–32: 7–8).

499. O. Berlin P. 9494 (*DO Mattha* 24).

500. O. UCL 32053 (*DO Varia* 6), dated to Egyptian year 15; and O. Berlin P. 9711 (*DO Ausgewählte* 31), dated to Egyptian year 16. *P3-ti-is.t s3 P3-šr-ḥnsw* may be identical to the *P3-ti-is.t* who signed several other Theban *nḥb*-receipts between Egyptian years 9 and 21. Both wrote *P3-ti-* similarly, with three parallel diagonal strokes, the third slightly longer.

probably from one receipt for the 2 1/2 kite for the tax of the house, dated to Egyptian year 21 of Ptolemy I.⁵⁰¹ The dates of the yoke tax receipts and the receipt for the 2 1/2 kite for the tax of the house suggest that at least one and perhaps all the house tax receipts date to the first half of the reign of Ptolemy II.

The name of the house tax suggests that it was a tax on houses, but it seems too rare to have been a regular assessment like the yoke tax and it seems unlikely to have been yet another sales tax since two are already known, the tenth and the 2 1/2 kite for tax of the house. Since the scribe Petiesis son of Psenchonsis who signed one of the house tax receipts is also known from a receipt for the 2 1/2 kite for the tax of the house, it is possible that the house tax (Dem. *ḥd ʿwy*) is simply shorthand for the 2 1/2 kite for the tax of the house (Dem. *kt 2 1/2 n p3 tny n ʿwy*). After all, *ḥd* and *tny* are virtually interchangeable in the names of some taxes, such as the burial tax (see *Section 5*). The amounts paid for the house tax range from 1/4 kite,⁵⁰² described as “the remainder” (Dem. *p3 sp*) of the house tax, to 1/2 kite,⁵⁰³ 7/12 kite,⁵⁰⁴ 2 kite,⁵⁰⁵ and perhaps 3 kite.⁵⁰⁶ Perhaps these amounts all represent partial payments of the house tax, which might explain why there is no reference to the full 2 1/2 kite for the tax of the house.

Published House Tax Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Uppsala 259 (<i>OrSuec</i> 10: 14–15 [¶2])	Year 7(?) (of P II?)	<i>Ta-m3y ta Dḥwty-iw</i>	3(?) (silver) kite	<i>Ḥr(?) s3 ...(?)</i>
<i>DO Louvre</i> 78 (pp. 154–55, pl. 19)	Year 12, Hathyr 25 (of P II?)	<i>Ḥr-s3-is.t s3</i> <i>P3-ti-ḥr-p3-rʿ</i>	1/4 silver (kite) for the remainder (<i>sp</i>) of year 11	<i>Dḥwty-ir-rḥ-s</i>
O. Uppsala 1323 (<i>DO Ausgewählte</i> 28)	Year 15, ... (of P II?)	<i>Ta-b3y ta Dḥwty-iw</i>	1/2 1/12 (silver) kite	<i>Hryzw</i>
O. Uppsala 1307 (<i>OrSuec</i> 31–32: 7–8 [¶2])	Year 16, Pachons(?) (of P II?)	<i>P3-rmt-mm s3</i> <i>P3-ti-ḥmn</i>	1/2 (silver) kite in Thebes	<i>P3-ti-ws3r s3</i> <i>P3-šr-mn</i>
O. Berlin P. 9494 (<i>DO Mattha</i> 24)	Year 16, Epeiph 22 (of P II?)	<i>P3-sn-2 s3</i> <i>P3-ti-nfr-ḥtp</i>	2 (silver) kite for year 16	<i>P3-ti-is.t s3 P3-šr- ḥnsw</i>

4.2.D. THE ENROLLMENT TAX AND THE COPPER TAX

The enrollment tax was called in Greek ἐγκύκλιον,⁵⁰⁷ more fully τὸ τέλος εἰς τὴν τοῦ ἐγκυκλίου πρόσδοτον “the tax for the revenues of enrollment”⁵⁰⁸ and in Demotic 3ggryn.⁵⁰⁹ The tax first appeared in fiscal year 13 of Ptolemy IV (210 B.C.), probably at the same time as the currency reform,⁵¹⁰ and it appears to have been a sales tax, initially levied at a rate of 8 drachmas 2 1/4 obols per 100 drachmas (8.375%). Later in the second century B.C. it varied from 5% to 10% of the sales price.⁵¹¹ The tax could either be paid at the tax office (τελώνιον) or the royal bank, but in the latter case a certificate (διαγραφή) had to be sent to the tax office so

501. *P. BM* 10537 (Glanville).

502. *DO Louvre* 78 (pp. 154–55, pl. 19).

503. O. Uppsala 1307 (*OrSuec* 31–32: 7–8 [¶2]).

504. O. Uppsala 1323 (*DO Ausgewählte* 28).

505. O. Berlin P. 9494 (*DO Mattha* 24).

506. O. Uppsala 259 (*OrSuec* 10: 14 [¶2]).

507. *P. Lond. gr.* III 1200.

508. *P. BM* 10463 (*SB* I 5729).

509. *P. BM* 10829 (Andrews 18).

510. Earlier sales taxes of 5% or 10% are sometimes called ἐγκύκλιον by modern scholars; see E. Boswinkel and P. W. Pestman, “Appendix C: L’impot-ἐγκύκλιον à Pathyris et à Krokodilopolis,” in *Textes grecs, démotiques et bilingues*, edited by E. Boswinkel and P. W. Pestman (P. L. Bat. 19; Leiden, 1978), pp. 214–22, referring to *P. Hibeh gr.* I 70a, dated to year 19, probably of Ptolemy III (229/228 B.C.). However, a search of the Duke Data Bank of Documentary Papyri (<http://scriptorium.lib.duke.edu/papyrus/texts/DDBDP.html>) reveals that this term was not actually used before 210 B.C.

511. Boswinkel and Pestman, “Appendix C,” pp. 214–22.

that a proper receipt could be prepared. The copper tax was called in Greek χαλκικαία or χαλκικεία. It is closely associated with the enrollment tax and was probably introduced at the same time in fiscal year 13 of Ptolemy IV (210 B.C.).⁵¹² It was also a sales tax, levied at a rate of 4 drachmas 1 1/8 obols per 100 drachmas (4.188%), exactly one-half the rate of the enrollment tax. It seems likely that the enrollment tax was a reformulation of the tenth since the former appears after the latter disappears and since the rates were sometimes the same;⁵¹³ and consequently the copper tax could be a reformulation of the 2 1/2 kite for the tax of the house, which similarly disappears before the copper tax appears.

A link between the enrollment tax and the registration of contracts is suggested by a Demotic subscription on Demotic contract *P. BM 10829* (Andrews 18), dated to Egyptian year [13?], Khoiak, of Ptolemy IV. The subscription reads “Egyptian year 13, Khoiak 23, the entire copy of the above document was made, signed by Imouthes son of Amenonthes the agent of Agathinos son of Sostratos, who is in charge of the enrollment (ἐγκύκλιον) of the district of Pathyris” (Dem. *h3.t-sp 13, ibd 4 3h.t sw 23 ir=w p3 gy dr' md p3 sh nty hry sh 3Iy-m-htp s3 3Imn-htp p3 rt n 3grynws <s3> Sstrtw s nty hr p3 3ggryn n p3 t3 n Pr-Hw.t-hr*).⁵¹⁴ This subscription suggests that the enrollment tax was associated with copying Demotic contracts. Copying Demotic contracts was part of the registration process at the γραφείον described in the ordinance of year 36 of Ptolemy VI⁵¹⁵ and thus could have been part of the registration process at the κιβωτός in the third century B.C. as well. An association between the enrollment tax or its forerunner the tenth with registration in the third century B.C. could also account for the reference to a tax farmer in the Greek registration receipt on *P. Cairo JE 89367* (*P. Phil. dem. 14*), dated to Egyptian year 21 of Ptolemy II (see *Section 1.2.C.1*).

The receipts for the enrollment tax again provide valuable evidence for the price of property in Ptolemaic Thebes. One receipt implies a price of 100 drachmas for 11 arourae of farmland, though it is possible that the 8 drachmas 2 1/4 obols refers to the rate and not to the price paid. Another receipt clearly gives 200 drachmas as the value of one house.

Published Enrollment Tax and Copper Tax Receipts from Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
<i>P. BM 10463</i> (<i>SB I 5729</i>)	Fiscal year 13, Tybi 4 (of P IV)	Θοτεῦς τοῦ Ψεμμίνιος and Νίκων ὃς καὶ Πετεχῶνσις Ἀθηνίωνος	(dr.) 8 (ob.) 2 1/4 for the (ἐγκύκλιον) tax from both of them; (ob.) 3 for δωρεά; (dr.) 4 (ob.) 1 for χαλκικαία	πέπτωκεν ἐπὶ τὸ ἐν Διὸς Πόλει τῆι μεγάλῃι τελώνιον τοῦ ἐγκυκλίου, ἐφ' οὗ Ἐρμοκλῆς ὁ πραγματευόμενος βασιλεῖ, ὁ παρὰ Νουμηνίου
<i>P. Lond. gr. III</i> 1200	Fiscal year 14, Thoth 7 (of P IV)	Τσενύρις τῆς Θοτεύτου	For a house valued at (dr.) 200, at a rate of (dr.) 8 (ob.) 2 1/4 = (dr.) 16 (ob.) 4 1/2; (dr.) 8 (ob.) 2 1/4 for χαλκικεία	πέπτωκεν ἐπὶ τὴν ἐν Διὸς Πόλει τῆι μεγάλῃι τράπεζαν ἐφ' ἧς Ψενχῶνσις βασιλεῖ, κατὰ τὴν παρὰ Πρωτάρχου τοῦ ἀρχιφυλακίτου διαγραφῆν, ὑφ' ἧν ὑπόγραφε Ἄρνούφιος ὁ τοπογραμματοεὺς, Διοκλῆς γρ(αμματεὺς), Ἡρώιδης ὁ παρ' Ἄρνούφιος τοῦ τοπογρ(αμματέως), Ἡλιόδωρος ὁ παρὰ Διουν[σίου]

4.2.E. THE HUNDREDTH OF HERALDS

The hundredth of heralds (Gr. ἑκατοστὴ κηρυκικῶν or ῥ κηρυκικῶν) was a 1% sales tax levied on purchases from public auctions.

512. The word χαλκικαίος is, however, attested in *P. Cairo Zen. gr. I*, 59019, line 5, with the meaning “costing 1 *khalkos*.”

513. Vleeming, “Tithe of Scribes,” pp. 343–50.

514. The editor did not identify the Demotic 3ggryn with the Greek ἐγκύκλιον, but see Vleeming, “Tithe of Scribes,” p. 350.

515. Pestman, “Registration of Demotic Contracts,” pp. 17–25.

Published Receipts for the Hundredth of Heralds from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Bodl. Gr. Inscr. 1870 (<i>GO Tait</i> <i>Bodl. 41</i>)	Fiscal year 16, Mesore 4 (of P IV?)	Ἑρμοκλῆς	(dr.) 100 for the hundredth of heralds	Διοκλῆς (bank receipt)

4.3. STATE MONOPOLIES

4.3.A. PRICE OF OIL AND OIL REVENUE RECEIPTS

Receipts for the price of oil (Dem. *swn nhh*, Gr. τιμὴ ἐλαίου) are among the most common receipts from early Ptolemaic Thebes. Forty-two receipts for the price of oil among the 396 early Ptolemaic receipts from Thebes are cited in *Sections 2* through *5*, exceeded only by 103 receipts for the salt tax, sixty-three receipts for the burial tax, and fifty-five receipts for the yoke tax. The name “price of oil” suggests that the payment was for goods purchased rather than a true tax. One Greek price of oil receipt actually describes the payment as “the price of the castor (oil) which he received” (Gr. τιμὴν κίκτος οὗ ἔλαβεν).⁵¹⁶

Receipts for oil revenues (Gr. ἐλαϊκή), on the other hand, are much rarer in early Ptolemaic Thebes, with only one bank receipt for “oil revenues and appurtenances” (Gr. ἐλαϊκαὶ καὶ ἀκολου(θοῦντα)). The word ἐλαϊκή has been translated as “oil-tax” when it refers to payments of money,⁵¹⁷ but the same word clearly refers to the entire oil monopoly in *P. Rev. Laws* (passim), which suggests a meaning “revenues from oil” that could fit both contexts.

Receipts for the price of oil and for oil revenues are clearly related to the oil monopoly (Gr. ἐλαϊκή) described in *P. Rev. Laws* (cols. 38–72). The state not only monopolized the right to produce and sell oil, it also limited the amount of oil-producing plants (or at least sesame and castor) that would be grown in each nome (cols. 41, 60–72) and prohibited imports of oil into the countryside (cols. 52–54), ensuring that all the limited amounts of oil produced in each nome would be sold at fixed prices that no doubt incorporated a considerable profit (col. 40):

<i>Type of Oil</i>	<i>Price per 12-chous metretes (39.39 liters)</i>	<i>Price per chous (3.28 liters) = 12 kotulai</i>	<i>Price per kotule (0.27 liter)</i>
Sesame (Gr. σήσαμον, Dem. <i>sky</i>), Safflower (Gr. κνήκος)	48 drachmas	4 drachmas	2 obols
Castor (Gr. κίκτι, Dem. <i>tgm</i>), Gourd seed (Gr. κολόκυντος), Lamp (Gr. ἐπελλύχνιος)	30 drachmas, corrected to 48 drachmas	2 drachmas 3 obols, corrected to 4 drachmas	1 1/4 obols, corrected to 2 obols

The oil monopoly was auctioned off twice. First, the state auctioned off the entire future production in each nome to contractors (Gr. πριόμενοι), who much like tax farmers acted essentially as underwriters, assuming the risks and potential profits of the harvest and production and guaranteeing the state a certain income, namely their bid; the contractors took any profits above their bid but had to make up any shortfall below their bid and hence had to give sureties to the state for the value of their bid plus one-twentieth (*P. Rev. Laws*, col. 56). Farmers who were assigned to grow oil-producing plants were supposed to sell their harvest to the account of the contractors at fixed prices (*P. Rev. Laws*, col. 39), but the state organized the actual production of the oil, supplying oil presses and other equipment for the factories and locking them up when not in use, paying the oil workers (Gr. ἐλαιουργοί) a wage and a share of the profits (no doubt from the account of the contractors), and exacting fines if the oil workers failed to produce sufficient quantities of oil (*P. Rev. Laws*, cols. 44–47).

516. OIM 19326 (Cat. no. 34).

517. *P. Hibeh gr.* I 113, 12.

The state then auctioned off the oil a second time, to registered dealers (Gr. κάπηλοι) and retailers (Gr. μετόβολοι) in each village, who agreed to accept a certain quantity of oil in order to sell it to consumers and pay the revenues to the bank (*P. Rev. Laws*, cols. 47–48).⁵¹⁸ These dealers and retailers had to provide sureties for the oil that they accepted, pending its sale, and thus they too acted as underwriters, assuming the risks and potential profits of the sale and guaranteeing the state a certain income.⁵¹⁹ All accounts relating to the oil monopoly were supposed to be balanced monthly.

Forty-two Price of Oil Receipts

Four receipts ⁵²⁰	Two receipts ⁵²¹	Thirteen receipts ⁵²²	Nine receipts ⁵²³	Eight receipts ⁵²⁴	One receipt ⁵²⁵	One receipt ⁵²⁶	One receipt ⁵²⁷	One receipt ⁵²⁸	Two receipts ⁵²⁹
PRICE PAID									
1 obol	1 1/2 obols	1/6 kite or 2 obols	1/4 kite or 3 obols	1/3 kite or 4 obols	5/12 kite or 5 obols	1/2 kite or 1 drachma	1 drachma 4 obols	1 kite or 2 drachma	2 kite or 4 drachma
AMOUNT OF OIL									
1/2 kotule (0.14 liter)	3/4 kotule (0.20 liter)	1 kotule (0.27 liter)	1 1/2 kotulai (0.41 liter)	2 kotulai (0.54 liter)	2 1/2 kotulai (0.68 liter)	3 kotulai (0.81 liter)	5 kotulai (1.32 liters)	6 kotulai (1.62 liters)	1 chous 3.24 liters

518. For possible Demotic agreements from the Fayum to accept and sell a certain amount of oil, see *P. Cairo dem.* II 31219, 31225, and 31227; the first two translated in K. Sethe and J. Partsch, *Demotische Urkunden zum ägyptischen Bürgschaftsrechte vorzüglich der Ptolemäerzeit* (Abhandlungen der philosophisch-historischen Klasse der Sächsischen Akademie der Wissenschaften 32; Leipzig, 1920), p. 607 (nn. 2–3). Men and women titled “oil dealer” (Dem. *s-n-nhh*) acknowledge that they have received a quantity of oil and that they are obliged to pay the price to the royal bank, presumably after they sell it.

519. For Demotic sureties for payment (Gr. ἐγγύη ἐκτίσεως, Dem. *šp-dr.t di.t*) posted for oil sellers from the Fayum, see *P. Lille dem.* II 50 and 51. The oil sellers have “contracted for the work of oil” (*i.ir sh hrw=f r t: wpy nhh*) and the sureties are for 5 kite and 2 1/2 kite = 10 and 5 drachmas respectively for “the price of the oils that were given to them as deposit for the work of oil” (*sw n: nhh.w rdi=z w n=f n prbw:l wb: t: wpy nhh*).

520. OIM 19326 (**Cat. no. 34**), dated to fiscal year 25; O. BM 5754 (*OrSuec* 29: 10–11 [¶6]), erroneously read 1 (silver) kite; OIM 19302 (**Cat. no. 14**), dated to Pharmouthi 13; and OIM 19332 (**Cat. no. 39**), dated to Tybi 4.

521. OIM 19347 (**Cat. no. 53**), dated to Egyptian year 36; and OIM 19297 (**Cat. no. 35**), dated to Egyptian year 38.

522. OIM 19327 (**Cat. no. 35**), dated to Egyptian year 30 (*hd 1/6* = 2 ob.); O. BM 5837 (*RE* 4: 186–87 = *PSBA* 14: 89 = *DO Métrologie* 202 = *DO Louvre*: 64), dated to Egyptian year 30 (*hd 1/6* = 2 ob.); O. BM 14203 (*RE* 4: 187 = *PSBA* 14: 88 = *DO Métrologie* 202 = *DO Louvre*: 64), dated to Egyptian year 30 (*hd 1/6* = 2 ob.); O. BM 19338 (*OrSuec* 29: 8 [¶3]), dated to Egyptian year 32, misread *kt 1/4*; O. BM 5726 (*OrSuec* 29: 9 [¶4]), dated to Egyptian year 34(?), misread *kt 1/4*; OIM 19335 (**Cat. no. 42**) verso, dated to Egyptian year 36; OIM 19310 (**Cat. no. 21**); O. BM 5696 (*OrSuec* 29: 15 [¶10]), dated to Egyptian year 37, misread *kt 1/4*; OIM 19338 (**Cat. no. 45**), dated to Egyptian year 38; OIM 19294 (**Cat. no. 6**), dated to Egyptian year 38; O. Berlin P. 6263 (*OrSuec* 29: 25 [¶21]), dated to Egyptian year 11, misread *kt 1/2*; O. BM 26522

(*OrSuec* 29: 21 [¶17]), dated to Thoth 6, misread [*kt*] 1/4; and O. BM 5748 (*OrSuec* 29: 24–25 [¶20]), date lost, misread 1/4. The Demotic sign for 1/6 is frequently confused with the sign for 1/4, but the latter has a much longer downstroke angling off to the left. The reading 1/6 is confirmed by OIM 19327 (**Cat. no. 35**), where the Greek text reads 2 obols; by OIM 19335 (**Cat. no. 42**) recto, where 1/4 kite is specified (*wp.t*) as 1/12 kite and 1/6 kite; and by OIM 19383 (**Cat. no. 61**), where 1/6 kite and 1/6 kite make 1/3 kite. Also see M. Chauveau, “Un compte en démotique archaïque: Le Pap. Claude 1,” *Enchoria* 14 (1986): 26–27.

523. O. IFAO 1003 (*BIFAO* 85: 101), dated to Egyptian year 30; O. IFAO 1004 (*BIFAO* 85: 101–02), dated to Egyptian year 31; OIM 19303 (**Cat. no. 15**), dated to Egyptian year 33; O. BM 5713 (*OrSuec* 29: 10 [¶5]), dated to Egyptian year 34; OIM 19335 (**Cat. no. 42**) recto, dated to Egyptian year 36 (*hd 1/4* = *hd 1/12* + *hd 1/6*); O. BM 5690 (*OrSuec* 29: 13 [¶8]), dated to Egyptian year 36; OIM 19304 (**Cat. no. 16**), dated to Egyptian year 38; O. BM 5701 (*OrSuec* 29: 17 [¶12]), dated to Egyptian year 38; and O. MME 1965: 10 (*OrSuec* 29: 17–18 [¶13]), dated to year 38.

524. O. BM 5741 (*OrSuec* 29: 6 [¶1]), dated to Egyptian year 28(?); OIM 19158 (**Cat. no. 1**), dated to Egyptian year 36; O. BM 20124 (*OrSuec* 29: 12 [¶7]), dated to Egyptian year 36; *DO Louvre* 908 (p. 89, pl. 68), dated to Egyptian year 36 (*hd 1/6* and *hd 1/6* misread as *hd 1/4* and *hd 1/4*); OIM 19383 (**Cat. no. 61**), dated to Egyptian year 38 (*hd 1/6* + *hd 1/6* = *hd 1/3*); O. BM 5698 (*OrSuec* 29: 16 [¶11]), dated to Egyptian year 38; O. Bodl. Gr. Inscr. 2153 (*GO Tait Bodl.* 27), dated to Epeiph 26; and O. Bodl. Gr. Inscr. 2152 (*GO Tait Bodl.* 28), no date.

525. O. BM 19518 (*OrSuec* 29: 7–8 [¶2]), dated to Egyptian year 32.

526. O. BM 5722 (*OrSuec* 29: 20 [¶16]), dated to Egyptian year 4.

527. O. Stras. G 466 (*GO Strass.* 2), dated to Epeiph 30.

528. O. BM 5689a (*OrSuec* 29: 23 [¶19]), dated to Egyptian year(?), Epeiph 30.

529. O. BM 25281 (*OrSuec* 29: 14 [¶9]), dated to Egyptian year 37(?); and O. BM 25287 (*OrSuec* 29: 19 [¶15]), dated to Egyptian year 2.

The practice of balancing the accounts of the oil monopoly each month appears to be reflected in the Theban receipts for the price of oil, which often described the payments as “the price of oil of month X.” This “month X” often differed from the date of the receipt, usually naming the preceding month. The most popular months were Mecheir, Phamenoth, Pharmouthi, and Mesore,⁵³⁰ corresponding in the mid-third century B.C. to April, May, June (the harvest months, just before the annual flood), and October (just after the flood had receded). Evidently most of the harvest was processed into oil immediately and the oil auctioned to dealers and retailers shortly thereafter.

The bank receipt for oil revenues probably represents a monthly payment to a bank by a dealer or retailer of earnings from the sale of oil to consumers; the payment of 6 drachmas fits well with the sureties of 2 1/2 and 5 kite = 5 and 10 drachmas posted for oil sellers. It has occasionally been suggested that the receipts for the price of oil were issued to dealers or retailers of oil for quantities of oil received from the state that they would then sell to consumers,⁵³¹ but this is unlikely for a variety of reasons. First, the oil sellers received oil on credit, hence the need for sureties. Second, the size of the payments and consequently the amount of oil received are probably too small for resale, suggesting that the receipts were issued directly to consumers.⁵³²

Oil was apparently one of the necessities of life in early Ptolemaic Thebes. In Type A Demotic marriage contracts, the husband usually promises to give the wife a specified allowance of food and clothing, including a certain amount of oil, usually 1, 2, or 3 hin (approximately 0.5, 1.0, or 1.5 liters respectively), per month.⁵³³ Thus it is possible that the oil purchased in receipts for the price of oil is in fact the very oil that husbands promised to give to their wives. If so, it is interesting to note that over a third of the buyers named on the receipts for the price of oil are women; perhaps some husbands simply gave their wives the money and told them to buy it themselves.

530. O. IFAO 1003 (*BIFAO* 85: 101), dated to Egyptian year 30, Payni 8, for the price of oil of Pakhons; O. IFAO 1004 (*BIFAO* 85: 101–02), dated to Egyptian year 31, Pharmouthi 12, for the price of oil of Phamenoth; O. BM 19518 (*OrSuec* 29: 7–8 [¶2]), dated to Egyptian year 32, Pakhons ...(?), for the price of oil from 17 Phamenoth to 20 Pharmouthi; OIM 19303 (**Cat. no. 15**), dated to Egyptian year 33, Pakhons 10, for the price of oil of Pharmouthi; O. BM 5726 (*OrSuec* 29: 9 [¶4]), dated to Egyptian year 34(?), Epeiph 18, for the price of oil of Phamenoth; O. BM 5713 (*OrSuec* 29: 10 [¶5]), dated to Egyptian year 34, Mekheir 10, for the price of oil of Tybi; O. BM 5754 (*OrSuec* 29: 10–11 [¶6]), dated to Egyptian year 35, Thoth(?) 28, for the price of oil of Mesore; OIM 19335 (**Cat. no. 42**), dated to Egyptian year 36, Hathyr 10, for the price of oil of Thoth and Phaophi; OIM 19310 (**Cat. no. 21**), dated to Egyptian year 37, Pakhons 9, for the price of oil of Pharmouthi; O. BM 5696 (*OrSuec* 29: 15 [¶10]), dated to Egyptian year 37, Mesore 12, for the price of oil of Epeiph; OIM 19383 (**Cat. no. 61**), dated to Egyptian year 38, Hathyr 22, for the price of oil of Phaophi; OIM 19338 (**Cat. no. 45**), dated to Egyptian year 38, Phamenoth 14, for the price of oil of Mekheir; OIM 19304 (**Cat. no. 16**), dated to Egyptian year 38, Phamenoth 15, for the price of oil of Mekheir; OIM 19294 (**Cat. no. 6**), dated to Egyptian year 38, Pharmouthi 21, for the price of oil of Mekheir; O. BM 5701 (*OrSuec* 29: 17 [¶12]), dated to Egyptian year 38, Pakhons 2, for the price of oil of Pharmouthi; OIM 19297 (**Cat. no. 9**), dated to Egyptian year 38, Pakhons 3, for the price of oil of Pharmouthi; O.

BM 5722 (*OrSuec* 29: 20 [¶16]), dated to Egyptian year 4, Pakhons 1, for the oil of Phamenoth(?); O. BM 26522 (*OrSuec* 29: 21 [¶17]), dated to Thoth(?) 6, for the oil of Mesore(?); OIM 19302 (**Cat. no. 14**), dated to Pharmouthi 13, for the price of oil of Mekheir; and OIM 19332 (**Cat. no. 39**), dated to Pakhons 4, for the price of oil of Khoiak.

531. Mattha, *Demotic Ostraka*, p. 52; and Vleeming, *Ostraka Varia*, p. 26 (n. cc).

532. Devauchelle, *Ostraca démotiques*, p. 67.

533. P. Rylands 10 (*P. Eheverträge* 10), dated to year 2 of Alexander the Great (315 B.C.), specifies “2 hin castor (oil) per month making 24 hin castor (oil) per year” (Dem. *tgm hn 2 hr ibt nb r hr rnp.t tgm hn 24*); P. Phil. 14 (*P. Eheverträge* 13), dated to year 21 of Ptolemy II (264 B.C.), specifies “1 hin oil per month makes 12 hin per year” (Dem. *nḥḥ hn 1 hr ibt r hn 12 hr rnp.t*); P. Louvre 2433 (*P. Eheverträge* 14), dated to year 33 of Ptolemy II (252 B.C.) specifies “3 hin oil per month makes 36 hin oil in one year” (Dem. *nḥḥ hn 3 hr ibt r hn nḥḥ 36 n w’t rnp.t*); while P. Berlin 3109 (*P. Eheverträge* 19), dated to year 22 of Ptolemy III (225 B.C.); P. Phil. 25 (*P. Eheverträge* 20), dated to year 24 of Ptolemy III (223 B.C.); P. Berlin 3075 (*P. Eheverträge* 25), dated to year 12 of Ptolemy IV (210 B.C.); and P. Berlin 3145 (*P. Eheverträge* 27), dated to year 4 of Hurgonnophris (201 B.C.), all specify “12 hin oil, 12 hin castor (oil), makes 24 hin liquid” (Dem. *nḥḥ hn 12 tgm hn 12 r mw hn 24*).

Published Price of Oil and Oil Revenue Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
PRICE OF OIL RECEIPTS				
OIM 19326 (Cat. no. 34)	Fiscal year 25 Pachons 16 (of P II?)	Ἐμονατοπ πα Πιριτ	(ob.) 1	—
O. BM 5741 (<i>OrSuec</i> 29: 6 [¶1])	[Year 28], Payni 9 (of P II)	<i>Ns-mn sʒ</i> <i>Pa-nʒ(?)</i>	1/3 silver (kite) for year 28	<i>Hr(?)</i> ⁵³⁴
OIM 19327 (Cat. no. 35)	Year 30, Phamenoth 24 (of P II)	<i>Pʒ-šr-hnsw sʒ</i> <i>Dd-hr</i> and <i>Tʒ-šr.t-mnt</i> his wife	(ob.) 2 = 1/6 silver (kite) for year 30, Phamenoth	<i>Nht-mnt(?)</i> διὰ Συμμόχου
O. BM 5837 (<i>RE</i> 4: 186–87 = <i>PSBA</i> 14: 89 = <i>DO</i> <i>Métrologie</i> 202 = <i>DO Louvre</i> : 64)	Year 30, Pachons 4 (of P II)	<i>Hrbs sʒ Pʒ-ti-nfr-htp</i> and his wife ⁵³⁵	(ob.) 2 = 1/6 (silver) kite ⁵³⁶ for year 30, Pharmouthi	<i>Ns-mn</i>
O. BM 14203 (<i>RE</i> 4: 187 = <i>PSBA</i> 14: 88 = <i>DO</i> <i>Métrologie</i> 202 = <i>DO Louvre</i> : 64)	Year 30, Pachons 12 (of P II)	<i>Pʒ-ti-hr sʒ Pa-nfr</i> and his wife ⁵³⁷	(ob.) 2 = 1/6 (silver) kite ⁵³⁸ for year 30, Pharmouthi	<i>Nht-mnt(?)</i> ; <i>Ns-mn</i>
O. IFAO 1003 (<i>BIFAO</i> 85: 101)	Year 30, Payni 8 (of P II)	<i>Pa-itm sʒ</i> <i>Pʒ-hr-hnsw</i>	1/4 silver (kite) for Pachons	<i>Ns-mn</i>
O. IFAO 1004 (<i>BIFAO</i> 85: 101–02)	Year 31, Pharmouthi 12 (of P II)	<i>Dd-hr sʒ Pa-hy</i>	1/4 silver (kite) for Phamenoth	<i>Ns-mn</i>
O. BM 19518 (<i>OrSuec</i> 29: 7–8 [¶2])	Year 32, Pachons day(?) (of P II)	<i>Pʒ-šr-hnsw</i> <i>sʒ ...(?)</i>	1/3 1/12 silver (kite), specification: ⁵³⁹ Phamenoth 17 (and) Pharmouthi 20	<i>Hr(?)</i> ⁵⁴⁰
O. BM 19338 (<i>OrSuec</i> 29: 8 [¶3])	Year 32, Payni 9 (of P II)	<i>Pʒ-šr-dhwty sʒ</i> <i>Hr-bk</i>	1/6 silver (kite) ⁵⁴¹	<i>Dhwty-ir-rh-s</i>
OIM 19303 (Cat. no. 15)	Year 33, Pachons 10 (of P II)	<i>ʒImn-htp sʒ Pa-rt</i> and <i>Tʒ-šr.t-mnt</i> <i>ta ʒImn-htp</i>	1/4 silver (kite) for Pharmouthi	<i>Ns-mn</i>
O. BM 5726 (<i>OrSuec</i> 29: 9 [¶4])	Year 34(?), Epeiph 18 (of P II)	<i>ʒImn-htp</i> <i>mw.t=ʒ ...(?)</i>	1/6 silver (kite) ⁵⁴² for Phamenoth	<i>Ns-mn</i>
O. BM 5713 (<i>OrSuec</i> 29: 10 [¶5])	Year 34, Mecheir 10 (of P II)	<i>Ns-mn sʒ</i> <i>Pʒ-ti-nfr-htp</i>	1/4 silver (kite) for Tybi	<i>Pʒ-šr-ʒmn</i>
O. BM 5754 (<i>OrSuec</i> 29: 10–11 [¶6])	Year 35, Thoth(?) 28 (of P II)	<i>Ns-mn sʒ</i> <i>Pʒ-ti-nfr-htp</i>	1 obol ⁵⁴³ for Mesore	<i>Pʒ-šr-ʒmn sʒ...(?)</i>

534. The same scribe as in O. BM 19518 (*OrSuec* 29: 7–8 [¶2]) and O. BM 26522 (*OrSuec* 29: 21 [¶17]).

535. Both Révillout and Devauchelle read *nʒyʒf rmt.w*, but Révillout's transcriptions lack the plural ending *.w* and the parallel of OIM 19327 (**Cat. no. 35**) supports the reading *tʒyʒf rmt.t*.

536. Devauchelle (*Ostraca démotiques*, p. 64) suggested reading 1/4 instead of 1/6 silver kite, but Révillout's transcriptions of the Demotic, the Greek text, and the parallel of OIM 19327 (**Cat. no. 35**) all support the reading 1/6.

537. Both Révillout and Devauchelle read *nʒyʒf rmt.w*, but Révillout's transcriptions lack the plural ending *.w* and the parallel of OIM 19327 (**Cat. no. 35**) supports the reading *tʒyʒf rmt.t*.

538. Devauchelle (*Ostraca démotiques*, p. 64) suggested reading 1/4 instead of 1/6 silver kite, but Révillout's transcriptions of the Demotic, the Greek text, and the parallel of OIM 19327 (**Cat. no. 35**) all support the reading 1/6.

539. The editor failed to read *wp-st* "specification" and thus erroneously supplied *<r>* "until" between the months instead of "(and)."

540. The same scribe as in O. BM 5741 (*OrSuec* 29: 6 [¶1]) and O. BM 26522 (*OrSuec* 29: 21 [¶17]).

541. The editor erroneously read 1/4 instead of 1/6.

542. The editor erroneously read 1/4 instead of 1/6.

543. The editor erroneously read *kt I* "1 (silver) kite" instead of "1 obol."

Published Price of Oil and Oil Revenue Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
OIM 19335 (Cat. no. 42)	Recto year 36, Hathyr 7; verso Hathyr 12 (of P II)	<i>Htr sꜣ Pa-rt</i>	Recto 1/4 silver (kite), specification: Thoth, 1/12 silver (kite), Phaophi, 1/6 silver (kite); verso 1/6 silver (kite)	<i>Ns-mn</i>
OIM 19158 (Cat. no. 1)	Year 36, Pharmouthi 29 (of P II)	<i>Ta-wꜣ(?) ta</i> <i>Pꜣ-ḥl-ḥnsw</i>	1/3 silver (kite) for Pharmouthi	<i>Ns-mn</i>
O. BM 20124 (<i>OrSuec</i> 29: 12 [¶7])	Year 36, Pachons 26 (of P II)	<i>Pꜣ-šr-nꜣ-ntr.w sꜣ</i> <i>Pa-nfr</i>	1/3 silver (kite) for Pachons	<i>Ns-mn</i>
OIM 19347 (Cat. no. 53)	Year 36, Epeiph 12(?) (of P II)	<i>Ta-mn ta Pa-rtꜣ</i>	1/12(?) silver (kite) for Payni	<i>Ns-mn</i>
O. BM 5690 (<i>OrSuec</i> 29: 13 [¶8])	Year 36, Mesore 17 (of P II)	<i>Ta-bꜣ</i> the wife of [<i>Hrbs</i>] ⁵⁴⁴	[1/4? silver (kite)] for Mesore	<i>Ns-mn</i>
<i>DO Louvre</i> 908 (p. 89, pl. 68)	Year 36, Mesore 17 and 20 (of P II)	<i>Pꜣ-šr-ḥnsw sꜣ</i> <i>Dd-ḥr</i>	1/6(?) silver (kite) for Mesore and 1/6 silver (kite) ⁵⁴⁵	<i>Ns-mn</i>
O. BM 25281 (<i>OrSuec</i> 29: 14 [¶9])	[Year 37] (of P II)	<i>Hr-sꜣ-is.t sꜣ</i> <i>ꜣImn-ḥtp</i>	2 (silver) kite ⁵⁴⁶ for year 37	<i>Pꜣ-šr-ḥmn-ḥtp sꜣ</i> <i>Dḥwty-sdm</i> and <i>Hr sꜣ Pa-rt</i>
OIM 19310 (Cat. no. 21)	Year 37, Pachons 1 (of P II)	<i>Pa-ḥy sꜣ Pa-rt</i>	1/6 (silver) kite for Pharmouthi	<i>Ns-mn</i>
O. BM 5696 (<i>OrSuec</i> 29: 15 [¶10])	Year 37, Mesore 12 (of P II)	<i>Ta-bꜣ</i> the wife of <i>Ns-mn</i>	1/6 silver (kite) ⁵⁴⁷ for Epeiph	<i>Ns-mn</i>
OIM 19383 (Cat. no. 61)	Year 38, Hathyr 28 (of P II)	<i>ꜣImn-ḥtp sꜣ</i> <i>Pꜣ-šr-ḥmn</i> and <i>Ta-mn</i> his mother	1/6 (silver kite and) 1/6 silver (kite) makes 1/3 silver (kite) for Phaophi	<i>Ns-mn</i>
OIM 19338 (Cat. no. 45)	Year 38, Phamenoth 14 (of P II)	<i>Ta-mn ta Pa-is.t</i>	1/6 silver (kite) for Mecheir	<i>Ns-mn</i>
OIM 19304 (Cat. no. 16)	Year 38, Phamenoth 15 (of P II)	<i>Pꜣ-šr-ḥnsw</i> <i>sꜣ Dd-ḥr</i>	1/4 silver (kite) for Mecheir	<i>Ns-mn</i>
O. BM 5698 (<i>OrSuec</i> 29: 16 [¶11])	Year 38, Pharmouthi ⁵⁴⁸ 21 (of P II)	<i>Ta-bꜣ</i> the wife of <i>Ns-mn</i>	1/3 silver (kite) for Phamenoth	<i>Ns-mn</i>
OIM 19294 (Cat. no. 6)	Year 38, Pharmouthi 1 (of P II)	<i>Ta-mn ta Pa-rtꜣ</i>	1/6 silver (kite) for Mecheir	<i>Ns-mn</i>
O. BM 5701 (<i>OrSuec</i> 29: 16–17 [¶12])	Year 38, Pachons 2 (of P II)	<i>Ta-bꜣ</i> the wife of <i>Ns-mn</i>	1/4 silver (kite) for Pharmouthi	<i>Ns-mn</i>
OIM 19297 (Cat. no. 9)	Year 38, Pachons 5 (of P II)	<i>... ta Pꜣ-šr-ḥmn</i> and <i>Ta-mn</i> her sister(?)	1/12 silver (kite) 1/2 obol for Pharmouthi	<i>Ns-mn</i>
O. MME 1965: 10 (<i>OrSuec</i> 29: 17–18 [¶13])	Year 38, ...(?) (of P II)	[... <i>Pa</i>]- <i>ḥy</i>	1/4 (silver kite) ...(?)	<i>Ns-mn</i>

544. The editor read [*Ns-mn*], but the traces on the hand copy at least favor [*Hrbs*], which is confirmed on the original.

545. The editor read *dbn* 1/4 “1/4 deben” (twice); however, the second fraction is certainly 1/6 and probably also the first, and fractions always refer to kite rather than deben, whether *kt* “kite” is explicitly written or just *ḥd* “silver” as here.

546. With the whole number 2, *kt* “kite” is clearly written to distinguish it from *ḥd* 2 “2 deben”; fractions always refer to kite, so *kt* “kite” is not written with fractions.

547. The editor erroneously read 1/4(?) instead of 1/6.

548. The editor, however, transliterated *ibd* 3 *pr.t*.

Published Price of Oil and Oil Revenue Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. BM 25287 (<i>OrSuec</i> 29: 19 [¶15])	Year 2, Thoth(?) 16 (of P III?)	<i>Hr-sꜣ-ꜣs.t sꜣ</i> <i>ꜣImn-ḥtp</i>	2 (silver) kite ⁵⁴⁹	<i>Pꜣ-šr-ḥnsw</i>
O. BM 5722 (<i>OrSuec</i> 29: 20 [¶16])	Year 4, Pachons 1 (of P III?)	<i>Tꜣ-šr.t-ḥmn-ḥtp</i>	1/2 silver (kite) for Phamenoth	<i>ꜣIy-m-ḥtp sꜣ</i> <i>ꜣIy-m-ḥtp</i> ⁵⁵⁰
O. Berlin P. 6263 (<i>OrSuec</i> 29: 25 [¶21])	Year 11, Pharmouthi 22 (of P III?)	<i>Tꜣy-ꜣw</i> the wife of <i>Dḥwty-ꜣw</i>	1/6 silver (kite) ⁵⁵¹	<i>Pꜣ-šr-mn</i>
O. IFAO 1005 (<i>BIFAO</i> 85: 102)	[Year 12, Mecheir] (of P III?)	<i>Ta(?)-ḳty(?)</i>	(?) for year 12, Mecheir	<i>Hryꜣw(?)</i>
O. BM 26522 (<i>OrSuec</i> 29: 21 [¶17])	Thoth 6	<i>Tꜣ-šr.t-mn</i>	1/6 ⁵⁵² (silver kite) for Mesore(?)	<i>Pꜣ-ḥr</i> ⁵⁵³
O. BM 5689a ⁵⁵⁴ (<i>OrSuec</i> 29: 23 [¶19])	...(?), Epeiph 30	<i>Ta-bꜣ</i> the wife of <i>Ns-mn</i> and her daughter	1 (silver) kite ⁵⁵⁵ ...(?)	...
O. BM 5748 (<i>OrSuec</i> 29: 24–25 [¶20])	...(?)	<i>Hrbs</i>	1/6 ⁵⁵⁶ (silver kite) for Mecheir	<i>ꜣIy-m-ḥtp</i>
O. Stras. G 466 (<i>GO Strass.</i> 2)	Epeiph 30	Βοκενχῶνος	(dr.) 1 (ob.) 4	διὰ Μιγυς
O. Bodl. Gr. Inscr. 2153 (<i>GO Tait</i> <i>Bodl.</i> 27)	Epeiph 26	Ψενμίβ	(ob.) 4	διὰ Μίγαχ
O. Bodl. Gr. Inscr. 2152 (<i>GO Tait</i> <i>Bodl.</i> 28)	No date	Λάγως	(ob.) 4 for Payni	—
OIM 19302 (Cat. no. 14)	Pharmouthi 13	<i>Dḥwty-sḏm sꜣ</i> <i>Pa-nfr</i>	1 obol for Mecheir	<i>Ns-mn</i>
OIM 19332 (Cat. no. 39)	Tybi 4	<i>Ta-wꜣ ta Dd-ḥr</i>	1 obol for Khoiak	<i>ꜣIy-m-ḥtp</i>
OIL REVENUE RECEIPT				
O. Stras. G 396 (<i>GO Strass.</i> 7)	Fiscal year 20, Phaophi 5 (of P III?)	Εσ...[Πτο]λεμαίου	(dr.) 6 for ἐ[λ]αικὰ καὶ ἀκολου(θοῦντα)	Διόδοτος; ἔγραψεν Τεῶν διὰ Ἀρίστονος πέπτω[κε]ν δι' Ἡλιοδώρου (bank receipt)

549. With the whole number 2, *ḳt* “kite” is clearly written to distinguish it from *ḥd* 2 “2 deben”; fractions always refer to kite, so *ḳt* “kite” is not written with fractions.

550. The editor read *Pꜣ-ti-mnt sꜣ ꜣIy-m-ḥtp*, but the same scribe signs O. BM 5748 (*OrSuec* 29: 24–25 [¶20]), where the editor read *ꜣIy-m-ḥtp*. The same scribe also signs OIM 19332 (**Cat. no. 39**).

551. The editor erroneously read 1/4 instead of 1/6.

552. The editor erroneously read 1/4 instead of 1/6.

553. The same scribe as in O. BM 5741 (*OrSuec* 29: 6 [¶1]) and O. BM 19518 (*OrSuec* 29: 7–8 [¶2]), which the editor read *Hr(?)*.

554. The editor erroneously gave the inventory number as O. BM 5689 rather than O. BM 5689a.

555. With the whole number 1, *ḳt* “kite” is clearly written to distinguish it from *ḥd* 1 “1 deben”; fractions always refer to kite, so *ḳt* “kite” is not written with fractions.

556. The editor erroneously read 1/4 instead of 1/6.

Text Rejected from the Corpus of Published Price of Oil Receipts

<i>Text</i>	<i>Date</i>	<i>Reason</i>
O. BM 43585 (<i>OrSuec</i> 29: 22 [¶18])	No date	The editor attributed this text to Thebes, but the scribe <i>Pꜣ-tꜣ-ḫmn-nsw-tꜣ.wy</i> sꜣ <i>Pa-tꜣ.wy</i> is well attested in Elephantine. ⁵⁵⁷

4.3.B. BEER REVENUE RECEIPTS

The beer tax had several names in the Theban receipts. It was called “the tax of beer” (Dem. *pꜣ tny ḥnk.t*),⁵⁵⁸ “money of beer” (Dem. *ḥd ḥnk.t*),⁵⁵⁹ “the beer” (Dem. *pꜣ ḥnk.t*),⁵⁶⁰ and simply “beer” (Dem. *ḥnk.t*).⁵⁶¹ It was sometimes described as “of year X”⁵⁶² or “of month X.”⁵⁶³ A parallel Greek receipt from Elephantine describes a payment of 2 drachmas or 1 kite as “the price of beer which he received for Mecheir and Phamenoth” (Gr. ζύτου τιμήν οὐ ἔλαβεν τοῦ Μεχίρ καὶ Φαμενώθ).⁵⁶⁴ One of three Theban receipts for “the beer of month X” additionally describes the beer as “of the estate of Mont Lord of Meten,”⁵⁶⁵ possibly identifying the manufacturer of the beer, in this case the temple of Mont; another describes either the beer or the money as “from *Pa-wsr*,”⁵⁶⁶ possibly the manufacturer again or perhaps an agent of the retailer.

Beer production and sale in early Ptolemaic Egypt may have been a monopoly like oil production and sale, despite the fact that no rules for a beer monopoly (Gr. ζυτηρά) have survived in *P. Rev. Laws*,⁵⁶⁷ since documents relating to beer show many parallels to those relating to oil. On the other hand, it seems unlikely that beer production was underwritten separately from beer sale at the nome level, as was the case with oil. In some cases at least, the same individuals probably both produced and sold beer, in contrast to oil or wine. Beer was probably too bulky to be worth transporting a significant distance; the one known price for beer is 4 obols for one jar (Gr. κεράμιον), presumably 1 metretes (ca. 30 or 40 liters),⁵⁶⁸ in contrast to 5 or 6 drachmas for a metretes of wine and 48 drachmas for a metretes of oil. The sale of beer, however, was clearly underwritten at the local village level just like oil. The state probably auctioned off to brewers and beer sellers (Gr. ζυτοποιός and ζυτοπώλης, Dem. *ῥῥῥ*)⁵⁶⁹ in each village the right to brew specified quantities of state-supplied barley and/or the right to sell specified quantities of beer,⁵⁷⁰ since the brewers and beer sellers had to provide sureties for the sale of the beer,⁵⁷¹ as well as sureties that they would not flee, which was an attractive option in case of

557. Devauchelle, *Ostraca démotiques*, p. 16.

558. O. Leiden F 1897/6.134 (*DO Leiden* 6).

559. O. Bodl. Eg. Inscr. 819 (*DO Mattha* 138), O. BM 20231 (*OrSuec* 27–28: 14–15 [¶9]), and O. Bodl. Eg. Inscr. 1224 (*DO Mattha* 140).

560. *DO Louvre* 72 (p. 153, pl. 18).

561. O. Bodl. Eg. Inscr. 944 (*DO Mattha* 143) and O. BM 20279 (*OrSuec* 31–32: 8 [¶3]).

562. *DO Louvre* 72 (p. 153, pl. 18), the beer of Egyptian year 26; O. Leiden F 1897/6.134 (*DO Leiden* 6), the tax of beer of Egyptian year 33; and O. Bodl. Eg. Inscr. 1224 (*DO Mattha* 140), the money of beer of Egyptian year 16.

563. O. BM 20321 (*OrSuec* 27–28: 14–15 [¶9]), “the money of beer from *Pa-wsr* for Payni”; O. Bodl. Eg. Inscr. 944 (*DO Mattha* 143), “the beer of the estate of Mont Lord of Meten for Hathyr”; and O. BM 20279 (*OrSuec* 31–32: 8 [¶3]), the beer of Mekheir.

564. O. Berlin P. 12212 (BGU VI 1355 = *DO Varia* 11A).

565. O. Bodl. Eg. Inscr. 944 (*DO Mattha* 143).

566. O. BM 20321 (*OrSuec* 27–28: 14–15 [¶9]).

567. Gr. ζυτηρά is formed like ὀθονηρά and is used in parallel to ἐλακῆ in a Greek account of tax arrears from the Herakleopolite nome (*P. Hibeh gr.* I 113, lines 11–12). Thus ζυτηρά probably means something like “revenues from beer,” which could be used both as the name of the monopoly and of various payments associated with it.

568. *P. Cairo Zen. gr.* II 59176, line 40.

569. See W. Clarysse, “The Financial Problems of the Beer-seller Ameneus,” *Enchoria* 16 (1988): 11–21, esp. 15–16.

570. See *P. Mich. Zen.* 36 from the Zenon Archive, in which a brewer has agreed (Gr. συντετάχθαι) to brew a certain quantity of barley each day for the state, which echoes *P. Rev. Laws*, column 47, line 13, where the state makes an agreement with (Gr. συνταξάσθω πρὸς) the oil dealers and retailers that they shall accept a certain quantity of oil to sell each day.

571. For Demotic and Greek sureties for payment (Gr. ἐγγύη ἐκτίσεως, Dem. *šp-qr.t di.t*) posted for brewers from the Fayum and the Oxyrhynchite nome in which another person agrees to pay a small sum of either 2 1/2 or 5 kite = 5 or 10 drachmas for the brewer if required, see *P. Hibeh gr.* I 94; *P. Lille dem.* II 6, 9, 34, 36–38, 40, 49, 55, 58, 63, 71, 80, 87, 90, 91, 93, 94, and 96; and Clarysse, “Financial Problems,” pp. 11–21.

For Greek receipts for small monthly payments ranging from 8 to 20 drachmas for ζυτηρά to the tax office and bank from the Herakleopolite nome, see *P. Hibeh gr.* I 106–107 and 136–142 descripta. These are perhaps the actual revenues of the individual brewers or beer sellers, against which their bid for the right to brew beer would be balanced. For a Greek account of sureties received for and ζυτηρά payments received from numerous brewers and beer sellers in the Fayum, see *P. Lille gr.* I 59.

insolvency.⁵⁷² Women comprised a significant minority of beer sellers⁵⁷³ and may have combined beer-selling with prostitution.⁵⁷⁴

As noted above, similarities exist between the beer tax receipts and the price of oil receipts, notably the reference to the month and the description of the payment as “the price of beer which was received” in the parallel Greek receipt. Nonetheless, the size of the beer tax payments makes it unlikely that the receipts were issued to consumers for personal consumption like the price of oil receipts. The Theban receipts for the beer tax include one receipt for 1/2 silver (kite),⁵⁷⁵ one receipt for 7/12 silver (kite),⁵⁷⁶ two receipts for 1 silver kite,⁵⁷⁷ one receipt for 1 1/2 (silver) kite,⁵⁷⁸ and one receipt for 3 1/4 silver kite.⁵⁷⁹ At a rate of 4 obols per metretes (ca. 30 or 40 liters), these payments could represent 1 1/2 metretes (ca. 45 or 60 liters), 1 3/4 metretes (ca. 52.5 or 70.0 liters), 3 metretes (ca. 90 or 120 liters), 4 1/2 metretes (ca. 135 or 180 liters), and 9 3/4 metretes (ca. 292.5 or 390.0 liters) respectively. Most likely the beer tax receipts were issued by manufacturers to dealers or retailers for quantities of beer received that they would then sell to consumers.⁵⁸⁰ This conclusion is supported by the fact that many of the beer taxpayers were women, who are known to have comprised a significant minority of beer sellers.

Published Beer Revenue Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
<i>DO Louvre 72</i> (p. 153, pl. 18)	Year 26, ...(?) (of P II?)	$\text{'}Iw\text{=}f\text{'n}h\text{ }s\text{'}$ $Hry\text{=}w$...(? for year 26	(?)
O. Leiden F 1897/6.134 (<i>DO</i> <i>Leiden 6</i>)	[Year 33], Mesore 7 (of P II)	...	1 silver kite for year 33	$P\text{'-}rmt\text{-}...$ $Pa\text{-}p\text{'-}tny\text{ }...$
O. Bodl. Eg. Inscr. 819 (<i>DO</i> Mattha 138)	Year 33, Mesore 9 (of P II)	$Hr(?)\text{-}m\text{'y}(?)$ $s\text{' }P\text{'-}\text{'}sr\text{-}mn$	1/2 silver kite	$Twt\text{ }r\text{-}hrw$ $\text{'}Iw\text{=}f\text{'n}h$
O. BM 20321 (<i>OrSuec</i> 27–28: 14–15 [¶9])	Year 37, Epeiph 15 (of P II)	$Krr\text{'}$	1 1/2 (silver) kite for money of beer ⁵⁸¹ from $Pa\text{-}wsr$ for Payni	$Pa\text{-}rt\text{ }s\text{'}$ $\text{'}Iw\text{=}f\text{'n}h$
O. Bodl. Eg. Inscr. 1224 (<i>DO</i> Mattha 140)	Year 15, Phaophi 11 (of P III?)	$T\text{'-}\text{'}sr\text{-}t\text{-}mn$	1/2 1/12 silver kite for year 16	$P\text{'-}\text{'}sr\text{-}h\text{'nsw }s\text{'}$ $Pa\text{-}ti\text{'-}imn$
O. Bodl. Eg. Inscr. 944 (<i>DO</i> Mattha 143)	Khoiak 30	$Ta\text{-}d\text{'}hwty$	3 1/4 (silver) kite for the temple of Mont Lord of Meten for Hathyr; the receipt for Phaophi, 2 (silver) kite, is in them	$Pa\text{-}rt\text{ }s\text{'}$ $\text{'}Iw\text{=}f\text{'n}h$
O. BM 20279 (<i>OrSuec</i> 31–32: 8 [¶3])	Epeiph 10	$Ta\text{-}s\text{'t}$	1 (silver) kite for Mecheir	$Pa\text{-}h\text{'nm}$

572. For Demotic sureties for presence (Gr. ἐγγύη μωνῆς, Dem. $\text{'}sp\text{-}qr\text{'t}$ $\text{'}h\text{'}$) posted for brewers from the Fayum, see *P. Lille dem.* II 35, 41, 42, 69, and 72. Another person agrees to pay a substantial sum if a brewer or beer seller is not present to do his or her work in a specific village during a specific period, varying from 2 deben or 40 drachmas in *P. Lille dem.* II 69 and 72, to 9 deben or 180 drachmas in *P. Lille dem.* II 42.

573. See *P. Hibeh gr.* I 106–107 and 136–142 descripta and *P. Lille dem.* II 6 and 41.

574. W. Clarysse and K. Vandorpe, *Zenon, een Grieks manager in de schaduw van de piramiden* (Leuven, 1990), pp. 99–100.

575. O. Bodl. Eg. Inscr. 819 (*DO* Mattha 138).

576. O. Bodl. Eg. Inscr. 1224 (*DO* Mattha 140).

577. O. Leiden F 1897/6.134 (*DO* Leiden 6) and O. BM 20279 (*OrSuec* 31–32: 8 [¶3]).

578. O. BM 20321 (*OrSuec* 27–28: 14–15 [¶9]).

579. O. Bodl. Eg. Inscr. 944 (*DO* Mattha 143).

580. Vleeming, *Ostraka Varia*, p. 28 (n. nn)

581. The editor read $h\text{'d }h\text{'m\text{'}$ “salt tax,” but I read $h\text{'d }h\text{'nk}$ “money of beer”; a ligature between the n and the k resembles $m\text{'}$ but is too tall. The payment for a specific month rather than a year also favors reading beer rather than salt, and the scribe is attested on another beer tax receipt, O. Bodl. Eg. Inscr. 944 (*DO* Mattha 143).

Texts Rejected from the Corpus of Published Beer Revenue Receipts

<i>Text</i>	<i>Date</i>	<i>Reason</i>
O. Berlin P. 6470 (<i>DO Mattha</i> 139)	[Year 2]	The editor dated this text to the third century B.C., perhaps to Ptolemy III, but the payment of 12 deben is typical of the inflated copper currency of the second and first centuries B.C. ⁵⁸²
O. Berlin P. 6464 (<i>DO Ausgewählte</i> 30)	[Year 7]	The editor dated this text to the third century B.C., perhaps to Ptolemy III, but the payment of 15 deben is typical of the inflated copper currency of the second and first centuries B.C. ⁵⁸³
O. Leiden F 1897/6.104 (<i>DO Leiden</i> 5)	[Year 8]	The editor dated this text to the third century B.C., perhaps to Ptolemy III, but the payment of 15 deben is typical of the inflated copper currency of the second and first centuries B.C. ⁵⁸⁴
O. Bodl. Eg. Inscr. 398 (<i>DO Mattha</i> 141)	[Year ?]	The editor dated this text to the third century B.C., perhaps to Ptolemy III, but the payment of 4 deben is typical of the inflated copper currency of the second and first centuries B.C. ⁵⁸⁵
O. Bodl. Eg. Inscr. 1305 (<i>DO Mattha</i> 142)	[Year ?]	The editor dated this text to the third century B.C., perhaps to Ptolemy III, but the payment of 12 deben is typical of the inflated copper currency of the second and first centuries B.C. ⁵⁸⁶

4.3.C. CLOTH AND CLOTH REVENUE RECEIPTS

Cloth production in early Ptolemaic Egypt may have been a monopoly like oil production; rules for a cloth monopoly (Gr. ὀθονηρά) were also described in the extremely fragmentary final section of the second papyrus roll (cols. 87–107) of *P. Rev. Laws*.⁵⁸⁷ The broad outlines of these rules can be reconstructed by comparing them to the better preserved rules for the oil monopoly in the first papyrus roll (*P. Rev. Laws*, cols. 38–72),⁵⁸⁸ together with the instructions of the dioketes to an oikonomos in *P. Tebt. gr.* III, 1, 703.

The state appears to have limited the amount of flax that could be grown in each nome (*P. Rev. Laws*, col. 87; cf. col. 41) and to have prohibited imports of cloth into the countryside (*P. Rev. Laws*, col. 93; cf. cols. 52–54), perhaps to ensure that the limited amounts of cloth produced in each nome would be sold at fixed prices that presumably included considerable profit (*P. Rev. Laws*, cols. 94–95, 98; cf. col. 40). By analogy with the oil monopoly, the state may have auctioned off the future production of cloth in each nome to contractors who acted as underwriters, but the sources are silent on the subject. As in the oil monopoly, the state apparently organized the actual production of the cloth, supplying the weavers with looms and locking the looms up when not in use, assigning the weavers quantities of cloth to weave, and paying the weavers a fixed price for the cloth they delivered and fining them the same price if they did not (*P. Tebt. gr.* III, 1, 703, lines 87–117).⁵⁸⁹ The sources are silent as to how the state disposed of the cloth that it received from the weavers.

One enigmatic Greek receipt for cloth from early Ptolemaic Thebes is for a payment by a woman of one Syrian cloth from (ἀπό) the royal wool.⁵⁹⁰ The payment could represent a delivery by a weaver since it is in kind.⁵⁹¹ One bilingual receipt for “the cloth tax” (Gr. ὀθονηρά, Dem. *tny hbs*), albeit from early Ptolemaic El-

582. See W. Clarysse and E. Lanciers, “Currency and the Dating of Demotic and Greek Papyri from the Ptolemaic Period,” *Ancient Society* 20 (1989): 121.

583. See Clarysse and Lanciers, “Currency,” p. 121.

584. See Clarysse and Lanciers, “Currency,” p. 121.

585. See Clarysse and Lanciers, “Currency,” p. 121.

586. See Clarysse and Lanciers, “Currency,” p. 121.

587. In *P. Rev. Laws* (cols. 87, line 10; 103, line 3) ὀθονηρά is used to refer to the cloth monopoly, but elsewhere (cf. O. Berlin P. 12009 [BGU VI 1375 = *DO Varia* 13]) it refers to money and is translated “cloth tax.” Perhaps a meaning “revenues from cloth” would suit both contexts; compare the usage of ἐλακίη.

588. Wilcken, *Griechische Ostraka*, p. 268.

589. From the Fayum are two Greek orders for payments by royal banks to weavers for cloth delivered to the treasury; see *P. Hibeh gr.* I 67 and 68 and *P. Lille dem.* III 99 recto, column 2, an enigmatic Demotic weaving account in a census record mentioning both quantities of cloth to be produced and payments of money, but whether the latter are to or from the weavers is not clear.

590. O. Bodl. Gr. Inscr. 1198 (*GO Tait Bodl.* 143).

591. See the numerous Demotic receipts for deliveries of cloth or payments of cash by weavers from Thebes in the second century B.C. in U. Kaplony-Heckel, “Der thebanische Leineweber Psenchonsis Patemios: Neue demotische Ostraka-Quittungen der späten Ptolemäer-Zeit zum Übergang von Leinwand-Lieferungen zur Leineweber-Steuer,” *Acta Demotica*, Acts of the Fifth International Conference for Demotists, Pisa, 4–8 September 1993, *EVO* 17 (1994): 161–81.

ephantine rather than Thebes, is for a payment to the bank of 5 drachmas = 2 1/2 kite.⁵⁹² This could represent a payment or fine by a weaver in lieu of a delivery of cloth since it was paid to the bank,⁵⁹³ though it could perhaps also be the purchase price of a piece of cloth.

Published Cloth and Cloth Revenue Receipt from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Bodl. Gr. Inscr. 1198 (<i>GO Tait Bodl.</i> 143)	Fiscal year 37, Pharmouthi 19 (of P II)	Τιανναμοῦνις Πτιενγέγειος	1 Syrian cloth from the royal wool	Ῥόδων

4.3.D. NATRON OF WASHING REVENUE RECEIPTS

The word νιτρική is derived from the word for natron (Gr. νίτρον, Dem. *ἡσμν*) and has thus been translated as “tax on natron.”⁵⁹⁴ It more likely means “revenues from natron,” however, by analogy with the word “revenues from oil” (Gr. ἔλαική) discussed above. The “natron of washing revenues” (Gr. νιτρική πλύνου), therefore, can probably refer both specifically to payments of money, as in the tax receipts, and generally to the entire “natron of washing” monopoly. This monopoly probably concerned the laundry industry, which combined natron and castor (oil) to make a kind of soap,⁵⁹⁵ which may explain the reference to the price of sesame (oil) (Gr. εἰς τιμὴν σησάμου) on one of the receipts.⁵⁹⁶ The monopoly appears to have been organized like the beer monopoly, judging from the sureties required of the launderers.⁵⁹⁷

Published Natron of Washing Revenue Receipts

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Bodl. Gr. Inscr. 2230 (<i>GO Tait Bodl.</i> 37)	Fiscal year 11, Epeiph 30 (of P III?)	Ψεμμοῦθις	(dr.) 5 (ob.) 4 for νιτρική πλύνου for year 11	Ῥόδων (bank receipt)
O. Bodl. Gr. Inscr. 1147 (<i>GO Wilcken</i> 329)	Fiscal year 20, Epeiph 13 (of P III?)	Ψαμίνις Πα...ος	(dr.) 60 for νιτρική ...	Διόδοτος (bank receipt)
<i>GO Theban</i> III 7	Fiscal year 24, Payni 24 (of P III?)	Θοτεῦς Τασο(ὑτος)	(dr.) 6 for νιτρική κολ...ινόπο(λεως) for the price of sesame	Ἡλιόδωρος (bank receipt)
O. Bodl. Gr. Inscr. 2129 (<i>GO Tait Bodl.</i> 39)	Fiscal year 16, Thoth 28 (of P IV?)	Ἐρμοκλῆς	(dr.) 86 (ob.) 5 1/2 1/4 for νιτρική πλύνου	—

592. O. Berlin P. 12009 (BGU VI 1375 = *DO Varia* 13).

593. For the numerous Demotic receipts for deliveries of cloth or payments of cash by weavers from Thebes in the second century B.C., see Kaplony-Heckel, “Thebanische Leineweber Psenchonsis Patemios,” pp. 161–81.

594. *GO Theban* III 7.

595. *P. Tebt. gr.* III, 1, 703, column iv, lines 102–03.

596. *GO Theban* III 7.

597. For Demotic sureties for payment (Gr. ἐγγύη ἐκτίσεως, Dem. *ḫp-dr.t di.t*) posted for launderers from the Fayum, see *P. Lille dem.* II 76 and 95. The sureties for the launderers (*rḥty*) are 5 kite = 10 drachmas for “the work of natron” (*tḥ wpy ἡσμν*).

For a Demotic surety for presence (Gr. ἐγγύη μονῆς, Dem. *ḫp-dr.t ḥʿ*) posted for a launderer from the Fayum, see *P. Lille dem.* II 54. The surety for the launderer (*rḥty*) is for 3 deben = 60 drachmas.

4.4. THE ROYAL BANKS

4.4.A. BANK RECEIPTS

Most money tax receipts appear to have been issued by local tax collectors' offices (Gr. λογευτήρια) on behalf of tax farmers, before the taxes were deposited at the royal banks in the nome capitals, which acted as branches of the royal treasury (see *Section 1.2.D*). A few tax receipts explicitly state that they were issued by royal banks, however, and a few more were issued by known royal bankers, indicating that some taxes at least could be paid there directly.⁵⁹⁸ Among the 396 early Ptolemaic receipts from Thebes cited in *Sections 2* through *5*, the royal bank at Thebes is known from twenty-two receipts for deposits there, mostly tax payments, though one payment is for the purchase of an ibis catacomb.⁵⁹⁹ The royal bankers and their scribes named on these receipts were mostly, but not exclusively, Greek. Two Egyptian scribes signed one bank receipt in Demotic⁶⁰⁰ and one Egyptian banker is known.⁶⁰¹

Two standard forms of bank receipts are known from Thebes in the third century B.C., a short form that merely says that a payment was made⁶⁰² and a long form that explicitly identifies that the payment was made at the royal bank and the banker in charge of the bank.⁶⁰³ Several examples of anomalous forms also exist.⁶⁰⁴ The anomalous forms appear to be the earliest, followed by the standard short forms, and finally by the standard long forms.⁶⁰⁵ Short bank receipts were written both with and without the verb πέπτωκεν, usually as follows: "Date X, (it has fallen, i.e., it has been paid) for tax Y, taxpayer PN1, amount Z, banker PN2" (Gr. X [πέπτωκεν] Y PN1 Z PN2).⁶⁰⁶ In a very few cases the phrase "through PN3" (Gr. διὰ PN3) also occurs.⁶⁰⁷ Long bank receipts were usually written as follows: "Date X, it has fallen, i.e., it has been paid, at the bank in Diospolis Magna over which is banker PN1 for the king, for tax Y, taxpayer PN2, amount Z, PN3 has written / PN3 the scribe" (Gr. X πέπτωκεν ἐπὶ τὴν ἐν Διοῦ πόλει τῆι μεγάλῃ τράπεζαν ἐφ' ἧς PN1 βασιλεῖ Y PN2 Z ἔγραψεν PN3 / PN3 γραμματεὺς).⁶⁰⁸ In a few cases the phrase "it has fallen through PN4" (Gr. πέπτωκεν διὰ PN4) is also written.⁶⁰⁹

The absence of bank receipts for relatively common, relatively small payments like the salt tax or the price of oil is noteworthy; presumably these were collected at the local tax collectors' offices on behalf of the tax farmers or by the oil retailers. Instead, bank receipts were most often issued for larger payments associated with royal monopolies, such as the quarter of perfume (Gr. μύρου τετάρτη),⁶¹⁰ the vineyard apomoira (Gr. ἀμπελικά),⁶¹¹ the natron of washing revenue (Gr. νιτρικὴ πλύνου),⁶¹² the fishing tax on fishers (Gr. ἰχθυικὴ ἀλιέων),⁶¹³ the orchard apomoira (Gr. ἀπόμοιρα or ἔκτη ἀκροδρύων),⁶¹⁴ and the oil revenues and appurte-

598. Bogaert, "Liste géographique," pp. 166–67.

599. Bogaert, "Liste chronologique," pp. 115–38; and idem, "Liste géographique," pp. 187–88.

600. O. Stras. GD 61 (*GO Strass.* 8), dated to Egyptian year 32 = fiscal year 33.

601. Ψενχῶνσις, known from the ἐγκύκλιον tax receipt subscribed on *P. Lond. gr.* III 1200, dated to year 14, Thoth 7, of Ptolemy IV; see Bogaert, "Liste chronologique," p. 119.

602. Corresponding to Wilcken's bank receipt formulae 3a, 3b, and 4; see Wilcken, *Griechische Ostraka*, pp. 69–71. Formulae 3a and 3b are identical except that the former is written with πέπτωκεν and the latter without. Formula 4 is known from only one example, O. Bodl. Gr. Inscr. 187 (*GO Wilcken* 1491), which is identical to formula 3b except that Wilcken thought it named a tax farmer instead of a taxpayer.

603. Corresponding to Wilcken's bank receipt formula 5; see Wilcken, *Griechische Ostraka*, p. 71.

604. T. Berlin P. 8131 (*UPZ* II 154), dated to fiscal year 31; O. Stras. GD 61 (*GO Strass.* 8 + *BL* 2.1: 26), dated to Egyptian year 32 and fiscal year 33; and O. Cairo CG 9710 (*CdÉ* 28: 109–20 = *SB* VI 9416), dated to fiscal year 4.

605. Bogaert, "Liste chronologique," pp. 116–19.

606. O. Bodl. Gr. Inscr. 1202 (*GO Tait Bodl.* 31), dated to fiscal year [37]; O. Bodl. Gr. Inscr. 1207 (*GO Tait Bodl.* 33), dated to fiscal year 10; O. Bodl. Gr. Inscr. 2230 (*GO Tait Bodl.* 37), dated to fis-

cal year 11; O. Berlin 4399 (*GO Wilcken* 325), dated to fiscal year 14; O. Bodl. Gr. Inscr. 797 (*GO Tait Bodl.* 38), dated to fiscal year 15; O. Bodl. Gr. Inscr. 187 (*GO Wilcken* 1491), dated to fiscal year 15; O. Bodl. Gr. Inscr. 2173 (*GO Tait Bodl.* 34), dated to fiscal year 16; *GO Theban* III 7, dated to fiscal year 24; O. Bodl. Gr. Inscr. 1555 (*GO Tait Bodl.* 35), dated to fiscal year 2; O. Bodl. Gr. Inscr. 2700 (*GO Tait Bodl.* 40), dated to fiscal year 15; and O. Bodl. Gr. Inscr. 1870 (*GO Tait Bodl.* 41), dated to fiscal year 16.

607. O. Bodl. Gr. Inscr. 2700 (*GO Tait Bodl.* 40).

608. O. Stras. G 396 (*GO Strass.* 7), dated to fiscal year 20; O. Berlin 1147 (*GO Wilcken* 329), dated to fiscal year 20; O. Berlin 156 (*GO Wilcken* 331), dated to fiscal year 22; O. BM 25527 (*GO Wilcken* 1338), dated to fiscal year 22; O. Bodl. Gr. Inscr. 1151 (*GO Tait Bodl.* 43), dated to fiscal year 23; O. Bodl. Gr. Inscr. 1776 (*GO Tait Bodl.* 44), dated to fiscal year 26.

609. O. Stras. G 396 (*GO Strass.* 7).

610. O. Cairo CG 9710 (*CdÉ* 28: 109–20 = *SB* VI 9416).

611. O. Bodl. Gr. Inscr. 1207 (*GO Tait Bodl.* 33).

612. O. Bodl. Gr. Inscr. 2230 (*GO Tait Bodl.* 37) and O. Berlin 1147 (*GO Wilcken* 329).

613. O. Bodl. Gr. Inscr. 797 (*GO Tait Bodl.* 38) and O. Berlin 156 (*GO Wilcken* 331).

614. O. Bodl. Gr. Inscr. 187 (*GO Wilcken* 1491) and O. Bodl. Gr. Inscr. 1151 (*GO Tait Bodl.* 43).

nances (Gr. ἔλαικαὶ καὶ ἀκολου(θοῦντα)).⁶¹⁵ Bank receipts were also issued for purchases from the state and for associated sales taxes, such as the “price of an ibis catacomb” (Gr. τιμὴ τοῦ ἰβιστοαφείου)⁶¹⁶ and the hundredth of heralds (Gr. ἑκατοστὴ κηρυκικῶν).⁶¹⁷ It is not clear why bank receipts were issued for the dike tax (Gr. χωματικόν)⁶¹⁸ or the pasture tax (Gr. ἐννόμιον).⁶¹⁹

Published Bank Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
T. Berlin P. 8131 (UPZ II 154)	Fiscal year 31, Pachons 15 (of P II)	Τεῶς Πατώμιος καὶ Ζμίνης ἀδελφοί	(dr.) 70 for the price of an ibis catacomb (τιμὴ τοῦ ἰβιστοαφείου)	ἐπὶ τὴν ἐν Διὸς πόλει τῆι μεγάλῃι τράπεζαν δι' Εὐδήμου βασιλεῖ Πτολεμαίωι. πέπτωκεν Θέωνι. πέπτωκεν δι' Ἀπολλωνίου οἰκονόμου
O. Stras. GD 61 (GO Strass. 8 + BL 2.1: 26)	Year 32 = fiscal year 33, Epeiph 13 (of P II)	<i>Hrmyrws</i> through <i>Hr-m-hb</i> = Ἀρμάις	6 (silver) kite for the vineyard of <i>Hrmyrws</i> through <i>Hr-m-hb</i> = (12) dr. for the vineyard aromoira	<i>Hr s; Dhwtj-īw</i> ⁶²⁰ <i>Hr s;</i> <i>Hr-m-hb</i> ; Εὐδήμωι τραπεζίτηι διὰ Πτολεμαίου
O. Bodl. Gr. Inscr. 1202 (GO Tait Bodl. 31)	[Fiscal year 37], Mecheir 7 (of P II)	Ἐρμνεομήνης	(dr.) 4 for the dike tax (χωματικόν) of year 36	πέπτοκεν Διοκλεῖ
O. Cairo CG 9687 (GO Cairo GPW 20)	Fiscal year 4, Pachons 30 (of P III?)	Παυῆς Ψενχώνσιος	(dr.) 1 (ob.) 3 for the 1/4 of perfume (μύρου τετάρτη) of year 4	Χαιρήμων
O. Cairo CG 9710 (CdÉ 28: 109–20 = SB VI 9416 + BL 9: 258–59)	Fiscal year 4, Phamenoth 10 (of P III?)	Παυῆς Ψενχώνσιος	(dr.) 1 (ob.) 3 for the 1/4 of perfume (μύρου τετάρτη) of year 4	ἐπὶ τὴν ἐν Διὸς πόλει τῆι μεγάλῃι διὰ Θεώνος χειριστοῦ Χαιρήμων
O. Bodl. Gr. Inscr. 1207 (GO Tait Bodl. 33)	Fiscal year 10, Epeiph 24 (of P III?)	Ἀπολλώνιος Καλλικράτους	[...] for the vineyard aromoira (ἀμπελικά) of year 9	Ἡλιόδωρος
O. Bodl. Gr. Inscr. 2230 (GO Tait Bodl. 37)	Fiscal year 11, Epeiph 30 (of P III?)	Ψεμμούθις	(dr.) 5 (ob.) 4 for the natron of washing revenue (νιτρικὴ πλύνου) of year 11	Ῥόδων
O. Berlin 4399 (GO Wilcken 325)	Fiscal year 14, Hathyr 30 (of P III?)	Πιτρῆς	(dr.) 20 for the pasture tax (ἐννόμιον) of year 14	Ῥόδων
O. Bodl. Gr. Inscr. 797 (GO Tait Bodl. 38)	Fiscal year 15, Thoth 26 (of P III?)	Ἐρμίας	(dr.) 12 for the fish tax (ἰχθυικὴ) of year 15	Ῥόδων
O. Bodl. Gr. Inscr. 187 (GO Wilcken 1491 + BL 2.1: 114)	Fiscal year 15, Khoiak ...(?) (of P III?)	Φιλοκλήης Νίκωνος	(dr.) 4 for the orchard aromoira ([ἔκτη] ἀκροδρύων)	Λυσίμαχος; Μ[νάσω]ν
O. Bodl. Gr. Inscr. 2173 (GO Tait Bodl. 34)	Fiscal year 17, Mecheir 11 (of P III?)	Ἀπολλώνιος Καλλικράτους	(dr.) 8 (ob.) 4 1/2 for Χαρακβίου of year 16; (dr.) 1 (ob.) 3 1/2 1/4 for the same of year 15	Λυσίμαχος

615. O. Stras. G 396 (GO Strass. 7).

616. T. Berlin P. 8131 (UPZ II 154).

617. O. Bodl. Gr. Inscr. 1870 (GO Tait Bodl. 41).

618. O. Bodl. Gr. Inscr. 1202 (GO Tait Bodl. 31).

619. O. Berlin 4399 (GO Wilcken 325).

620. Or *Hr s; Pa-rt?*

Published Bank Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Stras. G 396 (<i>GO Strass. 7</i>)	Fiscal year 20, Phaophi 5 (of P III?)	Εσ... [Πτο]λεμαίου	(dr.) 6 for the oil revenues and appurtenances (ἐ[λ]οικαὶ καὶ ἀκολου(θοῦντα))	πέπτωκεν ἐπὶ τὴν ἐν Διὸς πόλει τῆι μεγάλῃι τρά(πεζαν) ἐφ' ἧς Διόδοτος βασιλεῖ ἔγραψεν Τέων διὰ Ἀρίστωνος πέπτω[κε]ν δι' Ἡλιοδώρου
O. Bodl. Gr. Inscr. 1147 (<i>GO Wilcken 329</i>)	Fiscal year 20, Ereiph 13 (of P III?)	Ψαμῖνις Πα...ος	(dr.) 60 for the natron of washing revenues (νιτρικὴ ...)	Ἀρίστων γραμματεὺς πέπτωκεν ἐπὶ τὴν ἐν Διὸς πόλει τῆι με(γάλῃι) τρά(πεζαν) ἐφ' ἧς Διόδοτος
O. Berlin 156 (<i>GO Wilcken 331</i>)	Fiscal year 22, Mecheir 1 (of P III?)	Πικῶς	(dr.) 80 for the salt fish tax (ἰχθυικὴ ἄλιέων) of year 22	Τέων γραμματεὺς πέπτωκεν ἐπὶ τὴν ἐν Διὸς πόλει τῆι με(γάλῃι) τρά(πεζαν) ἐφ' ἧς Διόδοτος βασιλεῖ
O. BM 25527 (<i>GO Wilcken 1338 + BL 2.1: 103</i>)	Fiscal year 22, Payni 22 (of P III?)	Φιλοκλῆς Νίκωνος	(dr.) 50 for the vineyard apomoira (ἀμπελικὰ) of year 22	Ἀρίστων γραμματεὺς πέπτωκεν ἐπὶ τὴν ἐν Διὸς πόλει τῆι μεγάλῃι τρά(πεζαν) ἐφ' ἧς Διόδοτος βασιλεῖ
O. Bodl. Gr. Inscr. 1151 (<i>GO Tait Bodl. 43</i>)	Fiscal year 23, Pakhon 15 (of P III?)	Χίωνις καὶ Ἑρμίας	(dr.) 8 for the vineyard apomoira (ἀπόμοιρα) of year 22	Ἀρίστων γραμματεὺς πέπτωκεν ἐπὶ τὴν ἐν Διὸς πόλει τῆι με(γάλῃι) τρά(πεζαν) ἐφ' ἧς Διόδοτος βασιλεῖ
<i>GO Theban III 7</i>	Fiscal year 24, Payni 24 (of P III?)	Θοτεῦς Τασο(ῦτος)	(dr.) 6 for the natron of washing revenues (νιτρικὴ...) and for the price of sesame	Ἡλιοδώρος
O. Bodl. Gr. Inscr. 1776 (<i>GO Tait Bodl. 44</i>)	Fiscal year 26, Pakhon 25 (of P III?) for year 26	πέπτωκεν ἐπὶ τὴν ἐν Διὸς πόλει τῆι μεγάλῃι τρά(πεζαν) ἐφ' ἧς Ζώιλος βασιλεῖ
O. Bodl. Gr. Inscr. 1555 (<i>GO Tait Bodl. 35</i>)	Fiscal year 2, Ereiph 6 (of P IV?)	Ἀπολλώνιος Καλλικράτους	(dr.) 10 for ... of year 2	Μένων; Τρύφων
O. Bodl. Gr. Inscr. 2700 (<i>GO Tait Bodl. 40 + BL 7: 295</i>)	Fiscal year 15, Ereiph 11 (of P IV?)	Κ... καὶ Ἀσκλωνίας καὶ Σαμπαθαῖος	(dr.) 20 for year 15	Διοκλῆς τρα(πεζίτης) διὰ Διοδώρου
O. Bodl. Gr. Inscr. 2129 (<i>GO Tait Bodl. 39</i>)	Fiscal year 16, Thoth 28 (of P IV?)	Ἑρμοκλῆς	(dr.) 86, (ob.) 5 1/2 1/4 for natron of washing revenues (νιτρικὴ πλύνου)	—
O. Bodl. Gr. Inscr. 1870 (<i>GO Tait Bodl. 41</i>)	Fiscal year 16, Mesore 4 (of P IV?)	Ἑρμοκλῆς	(dr.) 100 for the hundredth of heralds (ῥ κηρυκικῶν) of year 16	Διοκλῆς

5. TEMPLE TAXES AND OTHER REVENUES

Most of the published early Ptolemaic receipts from Thebes for temple taxes and other payments relate to burial practices. Sixty-three receipts are known for the burial tax on interring the deceased in the necropolis, nine receipts for the purchase of burial plots, and five receipts for temple payments, compared to three receipts for the fruit tax. This situation probably occurs because mortuary priests were more likely than other groups to leave their ostraca in the necropolis where they worked, and in the necropolis the ostraca were more likely to be preserved and found (see *Section 6.2.B*).

In contrast to the Demotic receipts for state taxes, most of the Demotic receipts for temple taxes and other payments were written with the verb “bring” (Dem. *in*) usually as follows: “Taxpayer PN1 has brought X (silver) kite for tax Y, scribe PN2 has written on Egyptian year, month, and day Z” (Dem. *in* PN1 [hḏ] kt X n Y sh PN2 n Z). A few of the Demotic receipts for temple taxes and other payments were written with the noun “receipt” (Dem. *iw*)⁶²¹ usually as follows: “Receipt from the hand of taxpayer PN1, X (silver) kite for tax Y, scribe PN2 has written on Egyptian year, month, and day Z” (Dem. *iw* n-dr.t PN1 [hḏ] kt X n Y sh PN2 n Z).⁶²² A few of the Demotic receipts for temple taxes and other payments were letter receipts, as follows: “Official PN1 is the one who says to taxpayer PN2 ‘You have given to me X (silver) kite for tax Y,’ scribe PN3 has written on Egyptian year, month, and day Z” (Dem. PN1 p> nt ḏd n PN2 t̄=k n=y [hḏ] kt X n Y sh PN3 n Z).⁶²³ In many Demotic receipts for temple taxes and other payments the scribe wrote “at the command” (Dem. *r-hrw*) of another official.

5.1. AGRICULTURAL REVENUES

5.1.A. FRUIT TAX RECEIPTS

Three receipts for the fruit tax (Dem. *hḏ tgy*) are known from before year 22 of Ptolemy II, before the reform described in *P. Rev. Laws*, columns 23–37. Two of the receipts have been published, but their editor did not read the name of the tax in one⁶²⁴ and in the other he read it as “slave tax” (Dem. *hḏ b̄k*).⁶²⁵ However, a comparison with other early Ptolemaic receipts for the fruit tax from Elephantine⁶²⁶ and for the slave tax from Hermonthis⁶²⁷ reveals that the tax names in the previously published Theban receipts share the long vertical plant determinatives of the Elephantine fruit tax receipt and they lack the initial *b(̄)* group of the Hermonthis slave tax (Dem. *hḏ b̄k*) receipt.

These three fruit tax receipts were all issued to the same individual, Amenotnes son of Parates (Dem. *ʾImn-ḥtp s̄ Pa-rt*), **Taxpayer 6** (see *Section 6*), who is known from numerous other receipts that apparently all date from the reign of Ptolemy II. The association with **Taxpayer 6** suggests that these three fruit tax receipts also date to the first half of the reign of Ptolemy II, contemporary with the yoke tax receipts. Two of the fruit tax re-

621. The sign is usually read *isw* “receipt”; see Erichsen, *Demotisches Glossar*, p. 44; for reading this sign as *iw*, see M. Malinine, “Taxes funéraires égyptiennes à l’époque gréco-romaine,” in *Mél. Mariette*, p. 146 (n. a). The sign is identical to the “checking mark” written before the names of witnesses who were also witness-copyists on contracts, also read as *iw*; see M. A. A. Nur el-Din, “Checking, Terminal, Stress Marks, Partition Indications and Margin Lines in Demotic Documents,” *Enchoria* 9 (1979): 53.

622. P. Bruxelles 8255 C (*P. Teos-Thabis* 6), dated to Egyptian year 7, of Alexander IV; O. Brook. 37.1859 (*Mél. Mariette*: 148 [¶3]), dated to Egyptian year 18 of Ptolemy II(?); O. Brook. 37.1865 (*Mél. Mariette*: 148–49 [¶4]), dated to Egyptian year 19 of Ptolemy II(?); and O. Brook. 37.1858 (*Mél. Mariette*: 146–47 [¶1]), dated to Egyptian year 21 of Ptolemy II(?), the last three

written by *Ns-mn s̄ P̄-ti-ḥr-p̄-r̄* at the command of *ʾImn-rwš s̄ Twtw*.

623. OIM 19348 (**Cat. no. 54**), dated to Egyptian year 18, written by *Pa-ḥr(?)* at the command of *ʾImn-rwš*; OIM 19312 (**Cat. no. 23**), dated to Egyptian year 19, written by *ʾImn-ḥtp s̄ P̄-ti-mn* at the command of *ʾImn-rwš s̄ Twtw*; OIM 19319 (**Cat. no. 29**), dated to Egyptian year 20, written by *P̄-ti-ḥm-nsw-t̄3.wy s̄ P̄-wrm*; and O. TT 32 (*Shore Studies*: 356–60), dated to Egyptian year 22, written by *Pa-rt s̄ Ḥr-m-ḥb* at the command of *ʾImn-rwš s̄ Twtw*.

624. T. Wängstedt 49 (*OrSuec* 16: 44–46 [¶18]).

625. O. BM 5712 (*OrSuec* 18: 84–85 [¶13]).

626. O. Bodl. Eg. Inscr. 1031 (*DO Mattha* 198 = *DO Varia* 31).

627. O. Torino 12668 (*DO Varia* 36).

ceipts were signed by the same scribe, Thotorches (Dem. *Dḥwty-ir-rḥ-s*),⁶²⁸ who may also have signed a house tax receipt,⁶²⁹ if the dating proposed here for the house tax and fruit tax receipts is correct. Another fruit tax receipt was issued to Amenothēs son of Parates by the scribe Petenephotes (Dem. *Pꜣ-ti-nfr-ḥtp*) in Egyptian year 13, Phamenoth 17,⁶³⁰ who may be the same Petenephotes who issued a burial tax receipt to Amenothēs son of Parates in Egyptian year 13, Phamenoth 14, three days earlier.⁶³¹ If the fruit tax receipt was indeed written by the same scribe responsible for the burial tax, this would seem to confirm that the fruit tax was a temple tax like the burial tax, prior to the reform between years 21 and 22 of Ptolemy II described in *P. Rev. Laws*, columns 23–37 (see *Section 4.1.B*).

Published Fruit Tax Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
T. Wāngstedt 49 verso (<i>OrSuec</i> 16: 44–46 [¶18]) ⁶³²	[Year 9], Phamenoth 17 (of P II?)	<i>ꜣImn-ḥtp sꜣ Pa-rt</i>	1/3 1/12 silver (kite) for year 9	<i>Dḥwty-ir-rḥ-s</i>
O. BM 5712 (<i>OrSuec</i> 18: 84–85 [¶13]) ⁶³³	Year 12, Khoiak 24 (of P II?)	<i>ꜣImn-ḥtp sꜣ Pa-rt</i>	1 (silver) kite for year 12	<i>Dḥwty-ir-rḥ-s</i>
OIM 19350 (Cat. no. 56)	Year 13, Phamenoth 17 (of P II?)	<i>ꜣImn-ḥtp sꜣ Pa-rt</i>	6 obols	<i>Pꜣ-ti-nfr-ḥtp</i>

5.2. FUNERARY TAXES AND REVENUES

5.2.A. BURIAL TAX RECEIPTS

The burial tax is one of the most common taxes represented on receipts from early Ptolemaic Thebes. Sixty-three receipts for the burial tax are among the 396 early Ptolemaic tax receipts cited in *Sections 2* through *5*, exceeded only by 103 receipts for the salt tax. This large number of burial tax receipts is remarkable because the tax was presumably levied once in a lifetime, whereas the salt tax was levied annually.

The burial tax was most commonly described as the “money of the Overseer of the Necropolis” (Dem. *ḥd mr ḥꜣs.t*). Less common descriptions were the “tax of the Overseer of the Necropolis” (Dem. *tny mr ḥꜣs.t*)⁶³⁴ or simply “for the temple” (Dem. *r ḥw.t-ntr*).⁶³⁵ Sometimes the payment was left unnamed and only the fact that it was paid “in the name of” (Dem. *n rn n*) another individual or occasionally two individuals identified it as a burial tax.⁶³⁶ This other individual was often described as one “who has been brought to the necropolis” (Dem. *r.inꜣw r tꜣ ḥꜣs.t* or once *r.inꜣw r pꜣ ḥrry*)⁶³⁷ or rarely as one “who has been brought to the west” (Dem. *r.inꜣw*

628. T. Wāngstedt 49 (*OrSuec* 16: 44–46 [¶18]) and O. BM 5712 (*OrSuec* 18: 84–85 [¶13]).

629. *DO Louvre* 78 (pp. 154–55, pl. 19), dated to Egyptian year 12.

630. OIM 19350 (**Cat. no. 56**).

631. O. BM 5749 (ZÄS 53: 122 [¶d]); Spiegelberg read *Pꜣ-ti-iy-m-ḥtp(?)*, but see S. P. Vleeming, “Minima Demotica from Theban Tomb 32,” in *Shore Studies*, p. 359.

632. The editor did not read the tax name, only *ḥd* ...

633. The editor read the tax name as *ḥd b(ꜣ)k* “slave tax.”

634. O. Birbeh 2 (*BIFAO* 98: 142, 148); O. Geneva privée (*BSÉG* 12: 35–37), dated to Egyptian year 2; O. BM 5767 (*OrSuec* 23–24: 41–42 [¶27]), dated to Egyptian year 2; and O. BM 5756 (*OrSuec* 23–24: 42–43 [¶28]), dated to Egyptian year 3, the last three written by *Tny.t-ḥnsw sꜣ Ḥr-m-ḥb*.

635. O. Brook. 37.1862 (*Mél. Mariette*: 152 [¶10]), dated to Egyptian year 14, written by *Dd-ḥr sꜣ Pa-ḥy*; O. BM 5753 (*OrSuec* 23–24: 40–41 [¶26]), dated to Egyptian year 2; and O. BM 5740 (*OrSuec* 23–24: 39–40 [¶25]), dated to Egyptian year 2, both written by

Tny.t-ḥnsw sꜣ Ḥr-m-ḥb; OIM 19316 (**Cat. no. 26**), dated to Egyptian year 24; and O. TT 373 doc. 2367 (*DO Varia* 55), dated to Mesore 25.

636. OIM 19319 (**Cat. no. 29**), dated to Egyptian year 20; O. BM 5781 (*OrSuec* 23–24: 8–9 [¶1]), dated to Egyptian year 21; O. BM 5686 (ZÄS 53: 121 [¶b]), dated to Egyptian year 22; O. BM 5709 (*OrSuec* 23–24: 25–26 [¶14]), dated to Egyptian year 22; O. BM 5780 (*OrSuec* 23–24: 10–11 [¶3]), dated to Egyptian year 22; O. BM 5785 (*OrSuec* 23–24: 12–13 [¶4]), dated to Egyptian year 22; O. BM 5788 (*OrSuec* 23–24: 13–14 [¶5]), dated to Egyptian year 23; O. Brook. 37.1856 (*Mél. Mariette*: 149 [¶5]), dated to Egyptian year 23; O. BM 5766 (*OrSuec* 23–24: 17–18 [¶9]), dated to Egyptian year 24; O. BM 5773 (*OrSuec* 23–24: 22–24 [¶12]), dated to Egyptian year 30; O. Berlin 9699 (*DO Mattha* 89), dated to Egyptian year 32; O. Birbeh 4 (*BIFAO* 98: 144, 148), dated to Egyptian year 20 of Ptolemy III(?); and O. Birbeh 3 (*BIFAO* 98: 143–44, 149), dated to Egyptian year 24 of Ptolemy III(?).

637. For *r.inꜣw r pꜣ ḥrry*, see O. Brook. 37.1862 (*Mél. Mariette*: 152 [¶10]), dated to Egyptian year 14 of Ptolemy II(?).

r pr-ḫmnt),⁶³⁸ so it is generally agreed that the burial tax was levied on the interment of the deceased in the western necropolis by mortuary priests.⁶³⁹

Most burial tax receipts record a payment of 1/2 kite (1 dr.) per individual brought to the necropolis. However, a few burial tax receipts record a payment of 1/2 1/12 kite = 7 obols paid per individual.⁶⁴⁰ Most of the burial tax receipts for 1/2 kite seem to date to the reign of Ptolemy II. A few burial tax receipts signed by Petemestous son of Poulemis (Dem. *P3-ti-ḫmn-nsw-t3.wy s3 P3-wrm*) in Egyptian years 20 through 24 actually name the reigning pharaoh as Ptolemy son of Ptolemy, that is Ptolemy II. Most burial tax receipts do not name the reigning pharaoh, but many bear dates greater than Egyptian year 26 that must belong to Ptolemy II. Several other burial tax receipts must also date to Ptolemy II because they name the taxpayer Amenothos son of Parates (Dem. *ḫmn-ḫtp s3 Pa-rt*), **Taxpayer 6**, or the tax official Amenrosis son of Totoes (Dem. *ḫmn-rwš s3 Twtw*), both of whom also appear on receipts securely dated to Ptolemy II.

A few burial tax receipts for 1/2 kite probably date early in the reign of Ptolemy III. Five of these receipts date to Egyptian years 2 and 3 and were signed by Teionchonsis son of Harmais (Dem. *Tny.t-ḫnsw s3 Ḥr-m-ḫb*).⁶⁴¹ Teionchonsis son of Harmais was Witness 9 in P. Phil. 29-86-519 (*P. Phil. dem. 24*), dated to Egyptian year 21 of Ptolemy III, so it seems likely that the Egyptian years 2 and 3 on these burial tax receipts refer to Ptolemy III or perhaps Ptolemy IV, although evidence that the rate of the burial tax changed during the reign of Ptolemy III argues against the later date. Another receipt dates to Egyptian year 5 and was signed by Phibis (Dem. *P3-ḫb*).⁶⁴² The editor assigned this receipt to Elephantine, but burial tax receipts are otherwise apparently unattested from Elephantine, despite the large number of other receipts from there. The payment of 1/2 kite is described as the “tax of the Overseer of the Necropolis” (Dem. *tny mr ḫ3s.t*), which is consistent with other burial tax receipts from Thebes early in the reign of Ptolemy III.⁶⁴³

The burial tax receipts for 1/2 1/12 kite = 7 obols date to Egyptian years 13 and 24, probably of Ptolemy III. The taxpayer on two of these receipts,⁶⁴⁴ Pales son of Psenminis the choachyte (Dem. *P3-ḫl s3 P3-šr-mn, p3 w3ḫ-mw*), **Taxpayer 35**, is known from two receipts for the salt tax and the income of a server tax dated to fiscal year 12 and Egyptian year 14, probably of Ptolemy III.⁶⁴⁵ The taxpayer on another of these receipts,⁶⁴⁶ *P3-ḫn s3 ḫy-m-ḫtp*, is also known from a receipt for the salt tax and the income of a server tax dated to Egyptian year 15, probably of Ptolemy III.⁶⁴⁷ It is tempting to suggest that the rate of the burial tax was increased by 1 obol by Egyptian year 13 of Ptolemy III, except that one late burial tax receipt for 1 kite for two individuals is dated to Egyptian year 20, probably of Ptolemy III.⁶⁴⁸

638. OIM 19316 (**Cat. no. 26**), dated to Egyptian year 24 (of P III?); and perhaps OIM 19296 (**Cat. no. 8**), dated to Egyptian year 25 of Ptolemy II(?).

639. See W. Spiegelberg, “Zur Begräbnissteuer (τέλος ταφῶν),” in “Demotische Miscellen,” by W. Spiegelberg, pp. 116–29, *ZÄS* 53 (1917): 120–22; and Malinine, “Taxes funéraires égyptiennes,” pp. 137–68, pls. 1–6.

640. OIM 19349 (**Cat. no. 55**), dated to Egyptian year 13; and OIM 19333 (**Cat. no. 40**), dated to Khoiak 4, record payments of 1/2 kite and 1 obol. OIM 19316 (**Cat. no. 26**), dated to Egyptian year 24, records a payment of seven obols. O. Birbeh 3 (*BIFAO* 98: 143–44, 149), dated to Egyptian year 24, records two payments of 1/2 kite and 1 obol. O. TT 373 doc. 2367 (*DO Varia* 55), dated to Mesore 25, records a payment of 1 and a fraction kite “in the name of” two individuals. Vleeming (*Ostraka Varia*, p. 124 [n. d]) suggested that the fraction might be 1/12, but 1/6 seems more likely in order to produce a payment of 1/2 1/12 kite = 7 obols per individual. See OIM 19327 (**Cat. no. 35**), where the same fraction is given the Greek equivalent 2 obols; OIM 19335 (**Cat. no. 42**), where the same fraction plus 1/12 makes 1/4; and OIM 19383

(**Cat. no. 61**), where the same fraction doubled makes 1/3. See also Chauveau, “Compte en démotique archaïque,” pp. 26–27.

641. O. Geneva privée (*BSÉG* 12: 35–37), dated to Egyptian year 2; O. BM 5753 (*OrSuec* 23–24: 40–41 [¶26]), dated to Egyptian year 2; O. BM 5740 (*OrSuec* 23–24: 39–40 [¶25]), dated to Egyptian year 2; O. BM 5767 (*OrSuec* 23–24: 41–42 [¶27]), dated to Egyptian year 2; and O. BM 5756 (*OrSuec* 23–24: 42–43 [¶28]), dated to Egyptian year 3.

642. O. Bodl. Eg. Inscr. 920 (*DO Mattha* 90).

643. O. Geneva privée (*BSÉG* 12: 35–37), dated to Egyptian year 2; O. BM 5767 (*OrSuec* 23–24: 41–42 [¶27]), dated to Egyptian year 2; and O. BM 5756 (*OrSuec* 23–24: 42–43 [¶28]), dated to Egyptian year 3.

644. OIM 19316 (**Cat. no. 26**), dated to Egyptian year 24; and OIM 19333 (**Cat. no. 40**), dated to Khoiak 4.

645. OIM 19328 (**Cat. no. 36**), dated to fiscal year 12; and OIM 19345 (**Cat. no. 52**), dated to Egyptian year 14.

646. O. TT 373 doc. 2367 (*DO Varia* 55), dated to Mesore 25.

647. O. TT 373 doc. 2368 (*DO Varia* 54), dated to Egyptian year 15.

648. O. Birbeh 4 (*BIFAO* 98: 143, 148).

Published Burial Tax Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
P. Bruxelles 8255 C (<i>P. Teos-Thabis</i> 6)	Egyptian year 7, Pharmouthi 6 (of Alexander IV)	<i>Dd-ḥr sꜣ</i> <i>ꜣIw=f-ꜣw</i>	1/2 silver kite for the tax of <i>Pa-nꜣ</i> the palm- branch artisan(?)	<i>Twtw sꜣ Ns-mn</i>
O. BM 5779 (ZÄS 53: 122 [¶c])	Year 7, Payni 28 (of P II?)	<i>Pa-nyꜣ sꜣ</i> <i>Pa-...</i>	... in the name of <i>Pꜣ-ti-ḥnsw sꜣ Pa-n...</i> the <i>gwry</i> (?) ⁶⁴⁹	<i>Hry=w sꜣ Pꜣ-ti-mn</i> at the command of <i>ꜣImn-rwš sꜣ Twtw</i>
O. BM 5782 (<i>OrSuec</i> 23–24: 26–27 [¶15])	..., Mecheir 27 (of P II?)	<i>Pa-nꜣ sꜣ</i> <i>Pꜣ-...-mn</i>	1/2 (silver) kite in the name of <i>Wn-ḥmn</i> <i>sꜣ Pꜣ-šr-ḥmn</i> ⁶⁵⁰	<i>Hry=w sꜣ Pꜣ-ti-mn</i> at the command of <i>ꜣImn-rwš sꜣ Twtw</i>
O. BM 5749 (ZÄS 53: 122 [¶d])	Year 13, Phamenoth 14 (of P II?)	<i>ꜣImn-ḥtp sꜣ</i> <i>Pa-rt</i>	1/2 (silver) kite in the name of <i>Tꜣy-ḥr</i>	<i>Pꜣ-ti-nfr-ḥtp</i> ⁶⁵¹
O. Brook. 37.1862 (<i>Mél. Mariette:</i> 152 [¶10])	Year 14, Khoiak 2 (of P II?)	<i>Hry=w sꜣ</i> <i>Grwr</i> ⁶⁵²	1/2 (silver) kite in the name of <i>Dḥwti-</i> <i>m-šh.t(?) sꜣ Dwf-ꜣhy</i>	<i>Dd-ḥr sꜣ Pa-ḥy</i>
O. Brook. 37.1860 (<i>Mél. Mariette:</i> 147–48 [¶2])	Year 15, Pharmouthi 6 (of P II?) ⁶⁵³	<i>Pa-nfr sꜣ</i> <i>Pꜣ-ti-nfr-ḥtp</i>	1 (silver) kite in the name of <i>Tꜣ-s.t-smn</i> <i>ta Nḥt-ḥr-by</i> and <i>Ms-r-rt.wy=f</i> her child	<i>Pꜣ-ti-nfr-ḥtp</i>
O. Brook. 37.1859 (<i>Mél. Mariette:</i> 148 [¶3])	Year 18, Mesore 14 (of P II?) ⁶⁵⁴	<i>Pa-nfr sꜣ</i> <i>Pꜣ-ti-nfr-ḥtp</i>	1/2 (silver) kite in the name of <i>Tꜣ-kr-hb</i> <i>ta Wn-mtw=f-ḥmn</i>	<i>Ns-mn sꜣ Pꜣ-ti-ḥr-pꜣ-rꜣ</i> at his command, <i>ꜣImn-</i> <i>rwš</i> the representative of the steward
OIM 19348 (Cat. no. 54)	Year 18(?), ... day 27 (of P II?)	<i>Dd-ḥr</i>	1/2 silver kite in the name of ...	<i>Pa-ḥr(?)</i> ... at the command of <i>ꜣImn-rwš</i> [<i>sꜣ Twtw</i>]
O. Brook. 37.1865 (<i>Mél. Mariette:</i> 148–49 [¶4])	Year 19, Phamenoth 12 (of P II?) ⁶⁵⁵	<i>Pa-nfr sꜣ</i> <i>Pꜣ-ti-nfr-ḥtp</i> the choachyte	1/2 (silver) kite in the name of <i>Mw.t-ꜣꜣ.t sꜣ</i> <i>Pa-ḥꜣ</i> the shepherd	<i>Ns-mn sꜣ Pꜣ-ti-ḥr-pꜣ-rꜣ</i> at the command of <i>ꜣImn-rwš sꜣ Twtw</i> the representative of the steward
OIM 19312 (Cat. no. 23)	Year 19, Pachons 20 (of P II?)	<i>ꜣImn-ḥtp sꜣ</i> <i>Pꜣ-rt</i>	1/2 (silver) kite in the name of <i>Ns-mn-...</i> the priest(?) of <i>Ḥr-mn ...(?)</i>	<i>ꜣImn-ḥtp sꜣ Pꜣ-ti-mn</i> at his command, <i>ꜣImn-rwš</i> <i>sꜣ Twtw</i> the overseer of the necropolis
OIM 19319 (Cat. no. 29)	Year 20, Mecheir 20, of Ptolemy (II) son of Ptolemy	<i>ꜣImn-ḥtp sꜣ</i> <i>Pa-rt</i>	1 silver kite in the name of the <i>Ta-...(?)</i> and <i>Ta-hb</i> the shepherdess, the people of the tomb of the town	<i>Pꜣ-ti-ḥmn-nsw-tꜣ.wy</i> <i>sꜣ Pꜣ-wrm</i>
O. BM 5781 (<i>OrSuec</i> 23–24: 8–9 [¶1])	Year 21, Pachons 5 of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-nꜣ sꜣ</i> <i>Pꜣ-ḥl-ḥnsw</i>	1/2 silver kite in the name of <i>Pꜣ-ti-wsir</i> the milkman of Osiris- Buchis	<i>Pꜣ-ti-ḥmn-nsw-tꜣ.wy</i> <i>sꜣ Pꜣ-wrm</i>

649. Title or epithet, meaning unknown.

650. The editor read *Wn-nfr sꜣ Pꜣ-šr-ḥmn*, but see *Dem. Namenbuch* I-2, p. 133.651. The editor read *Pꜣ-di-iy-m-ḥtp*, but see Vleeming, “Minima Demotica,” p. 359.652. The editor read *Hr-ib sꜣ Grwr*.653. The editor translates Hathor but correctly transliterated *ibd 4 pr.t*.654. The editor read year 16, but see *Cat. Brook. dem.* 59.655. The editor translates Hathor but correctly transliterated *ibd 3 pr.t*.

Published Burial Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Brook. 37.1858 (<i>Mél. Mariette</i> : 146–47 [¶1])	Year 21, Epeiph 29 (of P II?) ⁶⁵⁶	<i>Pʒ-šr-nʒ-ntr.w</i> <i>sʒ Pa-nfr</i>	1/2 (silver) kite in the name of <i>Pʒ-brg</i> the pastophoros of Mut	<i>Ns-mn sʒ Pʒ-ti-ḥr-pʒ-rʕ</i> at the command of ʾ <i>Imn-rwš</i> the overseer of the necropolis, the representative of the lesonis
O. TT 32 (<i>Shore</i> <i>Studies</i> : 356–60)	Year 22, Thoht 30 (of P II?)	<i>Hnsw-mʒ sʒ</i> <i>Wpy-mn</i> and(?) <i>Pʒ-šr-nʒ-ntr.w</i> <i>sʒ Pa-nfr</i>	1/2 silver kite makes 1/4 stater ..., for <i>Pʒ-... sʒ Pʒ-dwh</i>	<i>Pa-rt sʒ Ḥr-m-ḥb</i> at his command, ʾ <i>Imn-rwš sʒ</i> <i>Twtw</i> the representative of <i>Pʒ-ti-ḥr-pʒ-rʕ</i> <i>sʒ Ns-mn</i>
O. BM 5686 (ZÄS 53: 121 [¶b])	Year 22, Hathyr 15, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-nʒ sʒ</i> <i>Pʒ-ḥl-ḥnsw</i>	1(?) silver kite in the name of <i>Wn-nfr sʒ ...</i>	<i>Pʒ-ti-ḥmn-nsw-tʒ.wy</i> <i>sʒ Pʒ-wrm</i> ⁶⁵⁷
O. BM 5709 (<i>OrSuec</i> 23–24: 25–26 [¶14]) ⁶⁵⁸	Year 22, Tybi 10, of Ptolemy (II) son of Ptolemy, with Ptolemy his son ⁶⁵⁹	<i>Pa-nʒ sʒ</i> <i>Pʒ-ḥl-ḥnsw</i>	1/2 silver kite in the name of <i>Nḥm-s-ḥs.t</i> <i>ta Pa-dmʒ</i>	<i>Pʒ-ti-ḥmn-nsw-tʒ.wy</i> <i>sʒ Pʒ-wrm</i>
O. Berlin P. 19976 (<i>OrSuec</i> 23–24: 36–38 [¶23])	Year 22, Tybi 28, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Ns-nʒy=w-</i> <i>ḥmn-iw sʒ</i> ʾ <i>Imn-ḥtp</i>	1/2 silver kite in the name of <i>Pa-ḥtr sʒ</i> <i>Pa-tʒ.wy</i>	<i>Pʒ-ti-ḥmn-nsw-tʒ.wy</i> <i>sʒ Pʒ-wrm</i>
O. BM 5783 (<i>OrSuec</i> 23–24: 9–10 [¶2])	Year 22, Phamenoth 20, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-nʒ sʒ</i> <i>Pʒ-ḥl-ḥnsw</i>	[1/2] silver [kite] in the name of <i>Pa-bḥ</i> <i>sʒ Nʒ-nfr-...</i>	<i>Pʒ-ti-ḥmn-nsw-tʒ.wy</i> <i>sʒ Pʒ-wrm</i>
O. BM 5685 (ZÄS 53: 120–21 [¶a])	Year 22, Pharmouthi 12, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-nʒ sʒ</i> <i>Pʒ-ḥl-ḥnsw</i>	1 silver kite in the name of <i>Rrʒ</i> the man of Akhmim and <i>Tʒy-mnt</i> his wife	<i>Pʒ-ti-ḥmn-nsw-tʒ.wy</i> <i>sʒ Pʒ-wrm</i> ⁶⁶⁰
O. BM 5780 (<i>OrSuec</i> 23–24: 10–11 [¶3])	Year 22, Pharmouthi 20, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-nʒ sʒ</i> <i>Pʒ-ḥl-ḥnsw</i>	1/2 silver kite in the name of <i>Pa-mnt</i> the doctor	<i>Pʒ-ti-ḥmn-nsw-tʒ.wy</i> <i>sʒ Pʒ-wrm</i>
O. BM 5785 (<i>OrSuec</i> 23–24: 12–13 [¶4])	Year 22, Pharmouthi 20, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-nʒ sʒ</i> <i>Pʒ-ḥl-ḥnsw</i>	1/2 silver kite in the name of the sister of <i>Pa-mnt</i> the doctor	<i>Pʒ-ti-ḥmn-nsw-tʒ.wy</i> <i>sʒ Pʒ-wrm</i>
O. BM 5788 (<i>OrSuec</i> 23–24: 13–14 [¶5])	Year 23, Mecheir 23, of Ptolemy (II) son of Ptolemy, with Ptolemy his son ⁶⁶¹	<i>Pa-nʒ sʒ</i> <i>Pʒ-ḥl-ḥnsw</i>	1/2 silver kite in the name of <i>Pʒ-šr-mnt sʒ</i> <i>Ḥr-mnt</i>	<i>Pʒ-ti-ḥmn-nsw-tʒ.wy</i> <i>sʒ Pʒ-wrm</i>

656. The editor read year 14, but see *Cat. Brook. dem.* 61.657. The editor read *Pʒ-di-ḥmn-smʒ-tʒ.wy sʒ Pʒ-...*, but see Vleeming, “Minima Demotica,” p. 359.

658. = O. BM 5709 + 5717 + 5731; the editor erroneously gave the inventory numbers as O. BM 5709 + 5717 + 5721.

659. The editor did not read the year, but see Vleeming, “Minima Demotica,” p. 359.

660. The editor read *Pʒ-di-ḥmn-smʒ-tʒ.wy sʒ Pʒ-...*, but see Vleeming, “Minima Demotica,” p. 359.

661. Vleeming (“Minima Demotica,” p. 359) read year 24 instead of year 23, but year 23 seems clear on the original.

Published Burial Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Brook. 37.1856 (<i>Mél. Mariette:</i> 149 [¶5])	Year 23, Epeiph 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son ⁶⁶²	<i>P3-šr-n3-ntr.w</i> <i>s3 Pa-nfr</i>	1/2 silver kite in the name of the mother of <i>P3-šr-mn s3 Htp(?)</i> -... the priest of Sobek	<i>P3-ti-ımn-nsw-t3.wy</i> <i>s3 P3-wrm</i>
OIM 19382 (Cat. no. 60)	Year 23, Mesore 20, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-ımn-ımnt(?)</i> <i>s3 P3-ti-ımn-</i> <i>nsw-t3.wy</i>	1/2 silver kite in the name of the daughter of <i>P3-šr-n3-ntr.w</i>	<i>P3-ti-ımn-nsw-t3.wy</i> <i>s3 P3-wrm</i>
O. BM 5775 (<i>OrSuec</i> 23–24: 15–16 [¶7])	Year 24, Tybi 16, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-n3 s3</i> <i>P3-hl-hnsw</i>	1/2 (silver) kite in the name of <i>Ti-s-</i> <i>mnt(?) s3 P3-ht</i> ⁶⁶³ the priest of Mont	<i>P3-ti-ımn-nsw-t3.wy</i> <i>s3 P3-wrm</i>
O. BM 5776 (<i>OrSuec</i> 23–24: 14–15 [¶6])	Year 24, Tybi 22, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-n3 s3</i> <i>P3-hl-hnsw</i>	1/2 silver kite in the name of <i>Ta-ns-mn</i> <i>ta ʼIy-m-htp</i>	<i>P3-ti-ımn-nsw-t3.wy</i> <i>s3 P3-wrm</i>
O. Brook. 37.1861 (<i>Mél. Mariette:</i> 149–50 [¶6])	Year 24, Tybi 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>P3-šr-n3-ntr.w</i> <i>s3 Pa-nfr</i>	1/2 silver kite in the name of <i>P3-šr-t3-ht-</i> <i>mn</i> the priest of Sobek	<i>P3-ti-ımn-nsw-t3.wy</i> <i>s3 P3-wrm</i>
O. BM 5784 (<i>OrSuec</i> 23–24: 16–17 [¶8])	Year 24, Mecheir 15, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-n3 s3</i> <i>P3-hl-hnsw</i>	1/2 silver kite in the name of <i>T3-mnt ta</i> <i>Nhm-s...</i> ⁶⁶⁴	<i>P3-ti-ımn-nsw-t3.wy</i> <i>s3 P3-wrm</i>
O. BM 5766 (<i>OrSuec</i> 23–24: 17–18 [¶9])	Year 24, Pharmouthi 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>Pa-n3 s3</i> <i>P3-hl-hnsw</i>	1/2 silver kite in the name of <i>T3-šr.t-ımn</i> the woman of Elephantine	<i>P3-ti-ımn-nsw-t3.wy</i> <i>s3 P3-wrm</i>
<i>DO Louvre</i> 74 (pp. 153–54, pl. 19)	Year 24, Pachons 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	<i>ʼImn-htp s3</i> <i>Pa-rt</i>	1/2 silver kite in the name of <i>Br</i> the man of <i>T3-st-tmy</i> ⁶⁶⁵	<i>P3-ti-ımn-nsw-t3.wy</i> <i>s3 P3-wrm</i>
O. Brook. 37.1882 + 37.1857 (<i>Mél.</i> <i>Mariette:</i> 150 [¶7])	Year 25, Pachons 10 (of P II?)	<i>P3-šr-n3-ntr.w</i> <i>s3 Pa-nfr</i>	1/2 silver kite in the name of <i>Pa-mn s3</i> <i>Pa-nfr</i>	<i>P3-wr-5 s3 Dḥwty-ıir-</i> <i>ti-s</i> at the command of <i>ʼImn-rwš s3 Twtw</i>
O. BM 5787 (<i>OrSuec</i> 23–24: 19–21 [¶10])	Year 25, Mecheir 18 (of P II?)	<i>Pa-n3 s3</i> <i>P3-hry-hnsw</i>	1/2 silver kite in the name of <i>Ta-hy3 ta</i> <i>Dd-byzf</i> ⁶⁶⁶	<i>Hr-pa-is.t</i> at the command of <i>ʼImn-rwš</i> the overseer of the necropolis
O. BM 5730 (<i>OrSuec</i> 23–24: 27–29 [¶16])	Year 25, Phamenoth 12 (of P II?)	<i>Ns-mn s3</i> <i>P3-ti-nfr-htp</i>	1/2 silver kite in the name of <i>T3-...</i> the shepherdess	<i>Hr-pa-is.t</i> at the command of <i>ʼImn-rwš</i> the representative of <i>P3-ti-ımn-nsw-t3.wy</i> the steward, the lesonis of Amun

662. The editor translated Hathor and transliterated *ibd 3 pr.t*, but the plate clearly shows *ibd 3 šmw*.

663. The editor read *...mnt s3 P3-ht*.

664. Vleeming suggested reading *šmyt ta Nhm-z-s-...*

665. The editor took *T3-st-tmy* as a toponym, but perhaps it should be taken literally as “the tomb of the town”; compare OIM 19319 (**Cat. no. 29**).

666. I might read *T3-hyb3 ta Dd-byzf*.

Published Burial Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Brook. 37.1864 (<i>Mél. Mariette:</i> 151 [¶8])	Year 25, Pachons 1 (of P II?) ⁶⁶⁷	<i>P3-šr-n3-ntr.w</i> <i>s3 Pa-nfr</i>	1/2 silver kite in the name of <i>Ta-ti-wsir(?)</i> ... her mother being <i>T3-šr.t-is.t</i>	<i>Hr-pa-is.t</i> at the command of <i>ʿImn-rwš</i>
OIM 19296 (Cat. no. 8)	Year 25, Pachons 10 (of P II?)	<i>ʿImn-htp s3</i> <i>Pa-rt</i>	1/2 silver kite in the name of <i>Pa-iry</i> the man of Luxor	<i>ʿImn-rwš(?)</i>
O. Bodl. Eg. Inscr. 371 (<i>OrSuec</i> 23–24: 38–39 [¶24])	Year 26, Hathyr 26 (of P II?)	<i>Ns-mn s3</i> <i>Hr-p3-ht</i>	1/2 silver kite in the name of ... <i>εf-mnt</i> <i>s3 P3-ḥnm</i>	<i>Hr-pa-is.t</i> at the command of <i>ʿImn-rwš</i> the representative of <i>P3-ti-ḥnm-nsw-t3.wy</i> ... the lesonis of Amun
O. Brook. 37.1863 (<i>Mél. Mariette:</i> 151–52 [¶9])	Year 26, Mecheir 11 (of P II?)	<i>P3-šr-n3-ntr.w</i> <i>s3 Pa-nfr</i>	1/2 silver kite in the name of <i>P3-šr-p3-wr</i> the child of <i>S-n-wsr.t</i>	<i>Hr-pa-is.t</i> at the command of <i>ʿImn-rwš</i>
O. BM 5744 (<i>OrSuec</i> 23–24: 29–30 [¶17])	Year 26, Tybi 30 (of P II?)	<i>Ns-mn s3</i> <i>P3-ti-nfr-htp</i>	1 silver kite in the name of <i>P3-w3ḥ-... s3</i> <i>P3-wr</i> the shepherd and <i>Ta-rt ta Pa-sm3-</i> <i>t3.wy</i> his wife	<i>ʿImn-htp s3 P3-ti-mn</i> at the command of <i>ʿImn-</i> <i>rwš s3 Twtw</i> the overseer of the necropolis
O. Botti 2 (<i>ActaOr</i> 25: 195–96)	Year 28, Mecheir 22 (of P II)	<i>Ns-mn s3 T3</i>	1/2 silver kite in the name of the price of the treasury for <i>P3-ti-</i> <i>wsir s3 Hryεw</i>	<i>P3-ti-ḥnm-ipy s3</i> <i>Nḥt-ḥr-m-ḥb</i> ⁶⁶⁸
O. BM 5734 (<i>OrSuec</i> 23–24: 30–31 [¶18])	Year 28, Phamenoth 12 (of P II)	<i>Ns-mn s3</i> <i>P3-ti-nfr-htp</i>	1/2 silver kite in the name of ...	The god’s father <i>P3-ti-</i> <i>ḥnm-ipy s3 Nḥt-ḥr-m-ḥb</i> and <i>Pa-sm3-t3.wy</i> <i>s3 Pa-n3-ḥt.w</i> the lesonis of Amun
O. BM 5778 (<i>OrSuec</i> 23–24: 21–22 [¶11])	Year 30, Hathyr 19 (of P II)	<i>Pa-n3 s3</i> <i>P3-ḥl-ḥnsw</i>	1/2 silver kite in the name of <i>Pa-bḥ s3</i> <i>Hr-s3-is.t</i>	The god’s father <i>P3-ti-</i> <i>ḥnm-ipy s3 Nḥt-ḥr-m-ḥb</i>
O. BM 5773 (<i>OrSuec</i> 23–24: 22–24 [¶12])	Year 30, Payni ⁶⁶⁹ 22 (of P II)	<i>Pa-n3 s3</i> <i>P3-ḥl-ḥnsw</i>	1/2 silver kite in the name of <i>P3-šr-p3-mwt</i> <i>s3 P3-ti-iry-ḥms-nfr</i>	The god’s father <i>P3-ti-</i> <i>ḥnm-ipy s3 Nḥt-ḥr-m-ḥb</i>
<i>DO Louvre</i> 303 (p. 168, pl. 47)	Year 30, Epeiph 18 (of P II)	<i>P3-šr-n3-ntr.w</i> <i>s3 Pa-nfr</i>	1/2 silver kite in the name of <i>Nḥm-s-mn</i> <i>s3 ʿImn-...</i>	... <i>ipy-...</i> ⁶⁷⁰
O. BM 5737 (<i>OrSuec</i> 23–24: 31–33 [¶19])	Year 31, Tybi 21 (of P II)	<i>Ns-mn s3</i> <i>P3-ti-nfr-htp</i>	1/2 (silver) kite in the name of <i>T3-šr.t-</i> <i>t3y-t3-m-ḥb ta ʿIšr</i>	<i>P3-ti-ḥnm-nsw-t3.wy</i> <i>s3 Kpεf-ḥ3-mnt</i>
O. BM 5700 ⁶⁷¹ (<i>OrSuec</i> 23–24: 24–25 [¶13])	Year 31, Mecheir 8 (of P II) ⁶⁷²	<i>Pa-n3 s3</i> <i>P3-ḥl-ḥnsw</i>	1/2 (silver) kite in the name of <i>P3-šr-ḥnm</i> <i>s3 P3-ti-mnt</i>	<i>P3-ti-ḥnm-nsw-t3.wy</i> <i>s3 Kpεf-ḥ3-mnt</i>

667. The editor translates Pharmouthi but correctly transliterated *ibd I šmw*.668. The editor read *P3-ti-ḥnm-ipy s3 Nḥty*, but see Vleeming, “Minima Demotica,” p. 359.669. The editor read *ibt 2 pr.t* “Mecheir,” but *ibt 2 šmw* “Payni” is preferable. Compare the writings of *pr.t* in O. Botti 2 (*ActaOr* 25: 195–96) and O. BM 5734 (*OrSuec* 23–24: 30–31 [¶18]).670. Not read by the editor. Perhaps [*P3-ti-ḥnm-ipy s3 Nḥt-ḥr-m-ḥb*]?

671. = O. BM 5700 + 5704 + 5706 + 5733 + 5746 + 5750 + 5758.

672. The editor read year 36, but see Vleeming, “Minima Demotica,” p. 359; I have checked the reading on the original.

Published Burial Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Berlin 9699 (<i>DO</i> Mattha 89)	Year 32, Epeiph 1 (of P II)	<i>Ta-is.t</i> the choachyess	1/2 (silver) kite in the name of <i>Ns-mn sʒ Hr</i>	<i>Hr sʒ Hr-m-hb</i> at the command of <i>Hry=w sʒ</i> <i>Pʒ-ti-imm-nsw-tʒ.wy</i>
O. BM 5755 (<i>OrSuec</i> 23–24: 33–34 [¶20])	Year 32, ... day 17 (of P II)	<i>Ns-mn sʒ</i> <i>Pʒ-ti-nfr-htp</i>	1/2 (silver) kite in the name of <i>Pʒ-lwh</i> <i>sʒ Pʒ-ti-imm(?)</i>	<i>Pʒ-ti-imm-nsw-tʒ.wy sʒ</i> <i>Kp=f-hʒ-mnt</i>
T. Wängstedt 49 recto (<i>OrSuec</i> 16: 44–46 [¶18])	Year 33, Thoth 22 (of P II)	<i>Dd-hr sʒ</i> [<i>Pa-dm(?)</i>]	1/2 (silver) kite in the name of <i>Tʒ-hb</i> <i>ta ʾIw=f-nh</i>	The god's father <i>Pʒ-ti-</i> <i>imm-nsw-tʒ.wy sʒ</i> <i>Kp=f-hʒ-mnt</i> the god's father ⁶⁷³
O. BM 5729 (<i>OrSuec</i> 23–24: 34–36 [¶21])	Year 34, Hathyr 30 (of P II)	<i>Ns-mn sʒ</i> <i>Pʒ-ti-nfr-htp</i>	1/2 (silver) kite in the name of ... <i>sʒ</i> ..., the overseer of skippers	<i>Pʒ-ti-imm-ipy sʒ</i> ... ⁶⁷⁴
O. BM 5738 (<i>OrSuec</i> 23–24: 36 [¶22])	Year 35, Phamenoth 9 (of P II)	<i>Ns-mn sʒ</i> <i>Pʒ-ti-nfr-htp</i>	1/2 silver kite in the name of <i>Tʒ-wrʒ-nfr</i> the shepherdess	<i>Hry=w sʒ Pʒ-ti-imm-</i> <i>nsw-tʒ.wy</i>
O. Birbeh 2 (<i>BIFAO</i> 98: 142, 148)	Year 36, Hathyr 4(?) (of P II)	<i>Pa-tm(?) sʒ</i> <i>Pʒ-hr-hnsw</i> ⁶⁷⁵	1/2 (silver) kite in the name of <i>Knmyʒ ta</i> <i>ʒrystwtrs</i>	<i>Pʒ-ʒr-hnsw</i> at the command of <i>Hry=w sʒ</i> <i>Pʒ-ti-mn-nsw-tʒ.wy</i>
O. Geneva privée (<i>BSÉG</i> 12: 35–37)	Year 2, Mecheir 9 (of P III?)	<i>Pʒ-grʒ(?) sʒ</i> <i>Pʒ-mn-n=s</i>	1/2 (silver) kite in the name of <i>Ta-iy-m-htp</i> , her mother being <i>Ta-ry</i>	<i>Tny.t-hnsw sʒ</i> <i>Hr-m-hb</i>
O. BM 5753 (<i>OrSuec</i> 23–24: 40–41 [¶26])	Year 2, Pharmouthi 12 (of P III?)	<i>Ta-bʒ ta Pʒ-rt</i>	1/2 silver kite in the name of <i>Hr-sʒ-is.t</i> <i>sʒ</i> ...	<i>Tny.t-hnsw sʒ</i> <i>Hr-m-hb</i> ⁶⁷⁶
O. BM 5740 (<i>OrSuec</i> 23–24: 39–40 [¶25]) ⁶⁷⁷	Year 2, Pharmouthi 16 (of P III?)	<i>Ta-bʒ ta Pʒ-rt</i>	1/2 silver kite in the name of <i>Ns-ʒ-phʒ sʒ</i> <i>Nʒ-nfr-hrw=f</i>	<i>Tny.t-hnsw sʒ</i> <i>Hr-m-hb</i> ⁶⁷⁸
O. BM 5767 (<i>OrSuec</i> 23–24: 41–42 [¶27])	Year 2, Payni 27 (of P III?)	<i>Ta-bʒ</i> the woman of [<i>Hrbs</i>] ⁶⁷⁹	1/2 (silver) kite in the name of <i>Ta-mn</i>	<i>Tny.t-hnsw</i> ⁶⁸⁰
O. BM 5756 (<i>OrSuec</i> 23–24: 42–43 [¶28])	Year 3, Mecheir 2 (of P III?)	<i>Ta-bʒ</i> the woman of <i>Hrbs</i>	1/2 (silver) kite in the name of <i>Ta-hy tʒ Grwd</i>	<i>Tny.t-hnsw</i> ⁶⁸¹
O. Bodl. Eg. Inscr. 920 (<i>DO</i> Mattha 90) ⁶⁸²	Year 5, Mecheir 19 (of P III?)	<i>Tʒ-ʒr.t-mn</i> the woman of <i>Pʒ-igʒ</i>	1/2 silver kite in the name of ... <i>sʒ</i> <i>Hr-sʒ-is.t</i>	<i>Pʒ-hb</i>
OIM 19349 (Cat. no. 55)	Year 13, ... day 30 (of P III?)	... (?)	1/2 (silver) kite 1 obol in the name of- <i>ir-rh=s sʒ Ns-hr</i> and <i>Dd-hr</i>
O. Birbeh 4 (<i>BIFAO</i> 98: 145, 148)	Year 20, Phaophi 24 (of P III)	<i>Ns-pʒ-mty</i> <i>sʒ Pa-ʒny</i>	1 (silver) kite in the name of <i>Br</i> and his wife ...	<i>Ns-pʒ-mty sʒ</i> <i>Pʒ-ʒr-tʒ-ih.t</i>

673. The editor read *it-ntr Pʒ-ti-imm-nsw-tʒ.wy sʒ it-ntr tpy Nht-mnt(?)*, but see Vleeming, "Minima Demotica," p. 359.

674. The editor read *Pʒ-ti-imm-ipy r-hrw Pʒ-ʒr-mnt*, but see Vleeming, "Minima Demotica," p. 359.

675. The editor suggested *Pa-tms sʒ Pʒ-hr-hnsw*.

676. The editor read *Sn-hnsw sʒ Hr-m-hb*, but see D. Devauchelle, "Une taxe funéraire sur un ostracon démotique," *BSÉG* 12 (1988): 35.

677. The editor erroneously gave the inventory number as O. BM 5739.

678. The editor read *Sn-hnsw sʒ Hr-m-hb*, but see Devauchelle, "Taxe funéraire," p. 35.

679. Restored by the editor but in fact the man's name is completely lost; I have checked the reading on the original.

680. The editor read *Sn-hnsw*, but see Devauchelle, "Taxe funéraire," p. 35.

681. The editor read *Sn-hnsw*, but see Devauchelle, "Taxe funéraire," p. 35.

682. The editor attributed this text to Elephantine, but this would then be the only burial tax receipt from Elephantine, and secure examples of wrongly attributed provenances are known in the Sayce-Bodleian collection.

Published Burial Tax Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Birbeh 3 (<i>BIFAO</i> 98: 143–44, 149)	Recto Mesore 21 and verso year 24, Mesore 21 (of P III?)	Recto <i>Ns-pʒ-</i> <i>mty sʒ [Pa-</i> <i>nʒ(?)]</i> and verso <i>[Ns-pʒ-mty(?)]</i> <i>sʒ Pa-nʒ</i>	Recto 1/2 (silver) kite 1 obol in the name of <i>Pa-ḥr sʒ Pa-ḥy...</i> and verso 1/2 (silver) kite 1 obol in the name of ...	Recto <i>Mʒy-rs sʒ Pʒ-ti-</i> <i>wsir</i> and verso <i>Mʒy-rs sʒ</i> <i>Pʒ-ti-wsir</i>
OIM 19316 (Cat. no. 26)	Year 2[3?, Tybi?] 19 (of P III?)	<i>Pʒ-ʿl</i> the choachyte	7 obols in the name of <i>Tʒ-šr.t-ḥnsw</i>	<i>Pa-ḥmn-... sʒ Ns-...</i>
OIM 19333 (Cat. no. 40)	Recto [Khoiak] 4 and verso Khoiak 4	Recto <i>Pʒ-ʿly</i> and verso ...	Recto 1/2 silver kite 1 obol in the name of <i>Ta-...(?) ta Pa-nʒ</i> and verso 1/2 silver kite 1 obol in the name of <i>Ḥr-pʒ-bk(?) sʒ</i> <i>ʿImn-...(?)</i>	Recto <i>Mʒy-rs [sʒ Pʒ-ti-</i> <i>wsir]</i> and verso <i>Mʒy-rs</i> <i>sʒ Pʒ-ti-wsir</i>
O. TT 373 doc. 2367 (<i>DO Varia</i> 55)	Mesore 25	<i>Pʒ-ʿn sʒ</i> <i>ʿIy-m-ḥtp</i>	1 1/6 (silver) kite in the name of <i>Dḥwty-</i> <i>i.ḥr-ti-s sʒ Pʒ-hb</i> and his mother	<i>Mʒy-rs sʒ Pʒ-ti-wsir</i>

5.2.B. BURIAL PLOT RECEIPTS

Nine burial plot receipts record payments for “the price” (Dem. *swn*) or in “the name” (Dem. *rn*) of plots of land,⁶⁸³ sometimes described as vacant land (Dem. *wrh*).⁶⁸⁴ The size of the plot was sometimes given in ground cubits (Dem. *mḥ-itn*), square cubits (Dem. *mḥ-ḥt*), and divine cubits (Dem. *mḥ-ntr*),⁶⁸⁵ ranging from 1 ground cubit,⁶⁸⁶ 194 square cubits,⁶⁸⁷ 2 ground cubits,⁶⁸⁸ 10 × 25 divine cubits,⁶⁸⁹ 3 ground cubits,⁶⁹⁰ 3 2/3 ground cubits,⁶⁹¹ to 5 ground cubits.⁶⁹² The plot was always identified by specifying its neighbors, which were usually either vacant lands (Dem. *nʒ wrh.w*), usually vacant lands of Amun (Dem. *nʒ wrh.w n ʿImn*), or burial chambers of PN (Dem. *tʒ s.t n PN*, rarely *pʒ mʒ n PN*). Sometimes the plot was qualified, “which he builds for the exalted one PN” (Dem. *nty kt=ʒ n pʒ ḥry PN*),⁶⁹³ “and you will build a chapel with it, and you will cause that your people rest in it without any hindrance” (Dem. *mtw=ʒ kt ḥwt m-dr=ʒ, mtw=ʒ ti.t ḥtp nʒy=ʒ rmt.w ḥn=ʒ iwtw sh nb*),⁶⁹⁴ or “you build the chamber with a vault” (Dem. *ti=ʒ kt tʒ s.t n kp*).⁶⁹⁵

Burial plot receipts usually specified the payment as 2 1/2 kite,⁶⁹⁶ irrespective of the size of the plot.⁶⁹⁷ These payments thus resemble the 2 1/2 kite for the tax of the house (see *Section 4.2.B*), which was also fixed

683. O. BM 66383 (Andrews 13), dated to Egyptian year 6; O. Pontif. Bibl. Inst. (*DO Varia* 53), dated to Egyptian year 20; and *DO Louvre* 93 (pp. 157–58, pl. 23) and *DO Louvre* 314 (pp. 168–69, pl. 49), no dates, are for “the price” (Dem. *swn*) of burial plots. OIM 19317 (**Cat. no. 27**), dated to Egyptian year 24 of Ptolemy II and his son; and O. TT 373 doc. 2369 (*DO Varia* 56), dated to Egyptian year 21, are in “the name” (*rn*) of burial plots.

684. O. BM 66383 (Andrews 13), *DO Louvre* 92 (pp. 155–56, pl. 22), and O. TT 373 doc. 2369 (*DO Varia* 56).

685. 1 ground cubit = 27.5 sq. m = 100 sq. cubits. 1 sq. cubit = 0.275 sq. m = a square measuring 1 divine cubit (0.525 m) on each side. See S. P. Vleeming, “Demotic Measures of Length and Surface, Chiefly of the Ptolemaic Period,” in *Textes et études de papyrologie grecque, démotique et copte*, edited by P. Pestman (P. L. Bat. 23; Leiden, 1985), pp. 208–29.

686. = 27.5 sq. m; O. Pontif. Bibl. Inst. (*DO Varia* 53).

687. = 53.4 sq. m; O. Strasbourg D 2037 (DO Carnarvon).

688. = 200 sq. cubits = 55 sq. m; *DO Louvre* 92 (pp. 155–56, pl. 22).

689. = 250 sq. cubits = 2 1/2 ground cubits = 68 sq. m; O. BM 66383 (Andrews 13).

690. = 300 sq. cubits = 82.5 sq. m; *DO Louvre* 314 (p. 168, pl. 49).

691. = 100.8 sq. m; *DO Louvre* 93 (p. 157, pl. 23).

692. = 500 sq. cubits = 137.5 sq. m; P. Phil. 29-86-519 (*P. Phil. dem.* 24), lines 2–3.

693. O. BM 66383 (Andrews 13).

694. *DO Louvre* 93 (pp. 157–58, pl. 23). The two conjunctive clauses appear to continue the past *sdm=f* of the initial *in PN* “PN has brought.”

695. O. TT 373 doc. 2369 (*DO Varia* 56), dated to Egyptian year 21.

696. OIM 19317 (**Cat. no. 27**), dated to Egyptian year 24 of Ptolemy II and his son; O. Strasbourg D 2037 (DO Carnarvon), dated to Egyptian year 4(?); O. BM 66383 (Andrews 13), dated to Egyptian year 6; O. TT 373 doc. 2369 (*DO Varia* 56), dated to Egyptian year 21; *DO Louvre* 314 (pp. 168–69, pl. 49), no date; and perhaps *DO Louvre* 92 (pp. 155–56, pl. 22), dated to Egyptian year 6.

697. Vleeming, *Ostraka Varia*, p. 115.

at 2 1/2 kite and was sometimes also levied on the sales of tombs.⁶⁹⁸ One difference between the two taxes is that the 2 1/2 kite for the house appears to have been a state tax based on the references to Greek *shn*-officials on some of the tax receipts, whereas the payments for burial plot taxes were often described in tax receipts as “for the temple” (Dem. *r hwt-ntr*),⁶⁹⁹ and in two cases they were additionally described as “[the moneys] of the servant of the lesonis of Amun” (Dem. *hd.w [n] p3 b3k [n] p3 mr sn ʼImn*).⁷⁰⁰ This difference may be more apparent than real, however. *P. BM 10528* (Glanville), dated to Egyptian year 14 of Ptolemy I, is a promissory contract relating to tax farming the “moneys which are to be paid in the names of the tombs (Dem. *sty.w*) being 2 1/2 silver kite each,”⁷⁰¹ which could be either the 2 1/2 kite of the tax of the house or payments for burial plots. In either case, the contract refers both to a *shn*-official and a scribe Petearpres son of Horos, both well attested in the receipts for the 2 1/2 kite of the tax of the house⁷⁰² and to an Overseer of the Necropolis, probably a temple official and a subordinate of the lesonis of Amun (see *Sections 5.3.B–C*), suggesting that the state and the temple jointly administered the tax.

One burial plot receipt signed by Petemestous son of Poulemis (Dem. *P3-ti-imn-nsw-t3.wy s3 P3-wrm*) in Egyptian year 24 explicitly names the reigning pharaoh as Ptolemy II,⁷⁰³ and a copy of a burial plot receipt preserved in *P. Phil. 29-86-519* (*P. Phil. dem. 24*), lines 2–3, is dated to Egyptian year 21 of Ptolemy III. Five other burial plot receipts date to Egyptian years 4(?), 6, 20, and 21.⁷⁰⁴ These receipts probably date close in time because two scribes account for four receipts⁷⁰⁵ and two taxpayers account for four receipts.⁷⁰⁶ One of the scribes, Phibis son of Apathes (Dem. *P3-hb s3 ʼ3-phṯ*), also signed salt tax receipt *O. Uppsala 796* (*OrSuec 10: 13–14* [¶1]), dated to Egyptian year 15 of Ptolemy III, and was Witness 15 in *P. Phil. 29-86-519* (*P. Phil. dem. 24*), dated to Egyptian year 21 of Ptolemy III. He may also be the Phibis who signed burial tax receipt *O. Bodl. Eg. Inscr. 920* (*DO Mattha 90*) in Egyptian year 5 of Ptolemy III, if that receipt is from Thebes rather than Elephantine, and he was perhaps Witness 13 in *P. BM 10073* (Reich), dated to Egyptian year 4 of Ptolemy IV.⁷⁰⁷ One of the taxpayers, Harsiesis son of Amenothos (Dem. *Hr-s3-is.t s3 ʼImn-ḥtp*), **Taxpayer 29** (see *Section 6*), is also known from price of oil receipts from Egyptian year 37 of Ptolemy II and from Egyptian year 2, probably of Ptolemy III; a receipt for 30 naubia from Egyptian year 1, probably of Ptolemy III; and from a salt tax receipt from fiscal year 12, probably of Ptolemy III.⁷⁰⁸ The burial plot receipts dating to Egyptian years 4(?), 6, 20, and 21 are therefore likely to belong to the reign of Ptolemy III. Alternatively, Egyptian years 4(?) and 6 on these burial plot receipts possibly belong to Ptolemy IV, as suggested by Andrews and Vleeming,⁷⁰⁹ though the rarity of ostraca from the Theban area dating later than the reign of Ptolemy III argues against the later date.

698. *P. Bruxelles 8256 A* (*P. Teos-Thabis 8*), *P. Bruxelles 8256 B* (*P. Teos-Thabis 9*), and *P. BM 10078* (Reich), the last with the corrections suggested by Depauw, *Archive of Teos and Thabis*, pp. 202–03.

699. *O. BM 66383* (Andrews 13), dated to Egyptian year 6; *O. TT 373 doc. 2369* (*DO Varia 56*), dated to Egyptian year 21; and *DO Louvre 93* (pp. 157–58, pl. 23) and *DO Louvre 314* (pp. 168–69, pl. 49), no dates.

700. *DO Louvre 93* (pp. 157–58, pl. 23) and *DO Louvre 314* (pp. 168–69, pl. 49), no dates. The title *mr sn* or lesonis is unclear in *DO Louvre 93* but is clear in *DO Louvre 314*. The phrase *n3 hd.w* is missing and the title *p3 b3k* is unclear in *DO Louvre 314*, but both are clear in *DO Louvre 93*.

701. For this translation, see G. R. Hughes and C. F. Nims, “Some Observations on the British Museum Demotic Theban Archive,” *American Journal of Semitic Languages and Literatures* 57 (1940): 254–57. For Demotic *sty.w* as “tombs” rather than “stipends,” see Depauw, *Archive of Teos and Thabis*, pp. 202–04.

702. *P. Bruxelles 8255 A* (*P. Teos-Thabis 5*), *P. Bruxelles 8256 A* (*P. Teos-Thabis 8*), and *P. Bruxelles 8256 B* (*P. Teos-Thabis 9*).

703. OIM 19317 (*Cat. no. 27*).

704. *O. Strasbourg D 2037* (*DO Carnarvon*), dated to Egyptian year 4(?); *O. BM 66383* (Andrews 13), dated to Egyptian year 6; *DO Louvre 92* (pp. 155–56, pl. 22), also dated to Egyptian year 6; *O.*

Pontif. Bibl. Inst. (DO Varia 53), dated to Egyptian year 20; and *O. TT 373 doc. 2369* (*DO Varia 56*), dated to Egyptian year 21.

705. *P3-hb s3 ʼ3-phṯ* signed both *O. BM 66383* (Andrews 13) and *DO Louvre 92* (pp. 155–56, pl. 22), both dated to Egyptian year 6. *Ns-p3-mty* signed both *O. Pontif. Bibl. Inst. (DO Varia 53)*, dated to Egyptian year 20; and *O. TT 373 doc. 2369* (*DO Varia 56*), dated to Egyptian year 21.

706. *Hr-s3-is.t s3 ʼImn-ḥtp* was taxpayer on both *O. Strasbourg D 2037* (*DO Carnarvon*), dated to Egyptian year 4(?); and *O. BM 66383* (Andrews 13), dated to Egyptian year 6. *P3-šr-n3-ntr.w s3 P3-šr-mn* was taxpayer on both *DO Louvre 92* (pp. 155–56, pl. 22), dated to Egyptian year 6; and *O. Pontif. Bibl. Inst. (DO Varia 53)*, dated to Egyptian year 20.

707. Andrews, *Ptolemaic Legal Texts*, pp. 46–47. The name of Witness 13 in *P. BM 10073* (Reich) is damaged, and it would be unusual though not unparalleled for a witness associated with the Theban notary in *P. Phil. 29-86-519* (*P. Phil. dem. 24*) also to serve as a witness for the Djeme notary in *P. BM 10073* (Reich).

708. *O. BM 25281* (*OrSuec 29: 14* [¶9]), dated to Egyptian year 37; *O. BM 25280* (*OrSuec 12: 45–46* [¶4]), dated to Egyptian year 1; *O. BM 25287* (*OrSuec 29: 19* [¶15]), dated to Egyptian year 2; and *O. UCL 32219* (*GO Tait Petrie 36*), dated to fiscal year 12.

709. Andrews, *Ptolemaic Legal Texts*, pp. 46–47; and Vleeming, *Ostraka Varia*, pp. 114–19.

Published Burial Plot Receipts from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
OIM 19317 (Cat. no. 27)	Year 24, [Mecheir?] 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son	³ <i>Imn-ḥtp sꜣ</i> <i>Pa-rt</i>	2 1/2 silver [kite] in the name of (the tomb of) <i>Ta-imm(?)</i>	<i>Pꜣ-ti-imm-nsw-tꜣ.wy</i> <i>sꜣ Pꜣ-wrm</i>
O. Strasbourg D 2037 (O. Carnarvon) ⁷¹⁰	Year 4, Khoiak 30(?) (of P III?)	<i>Hr-sꜣ-is.t sꜣ</i> ³ <i>Imn-ḥtp</i>	2 1/2 silver kite(?) for 194 square- cubits(?)	<i>Dḥwty-ms sꜣ</i> <i>Pa-ḥrt(?)</i>
O. BM 66383 (Andrews 13)	Year 6, Khoiak (of P III?)	<i>Hr-sꜣ-is.t sꜣ</i> ³ <i>Imn-ḥtp</i>	2 1/2 silver kite for the price of the vacant land which measures 10 divine cubits from south to north by 25 divine cubits from east to west, making 250 square cubits, making 2 1/2 ground cubits	<i>Pꜣ-hb sꜣ</i> ^ꜣ <i>ꜣ-pḥt</i> the representative of the god's father, the prophet of Amun-Re King of the Gods, the lesonis of Amun, <i>Hꜣ=f-ḥnsw sꜣ</i> <i>Pꜣ-ti-ḥr-pꜣ-rꜣ</i> ^ꜣ
<i>DO Louvre</i> 92 (pp. 155–56, pl. 22)	Year 6, Pachons 10 (of P III?)	<i>Pꜣ-šr-nꜣ-ntr.w</i> <i>sꜣ Pꜣ-šr-mn</i>	2 silver kite ⁷¹¹ for the vacant land of 2 ground cubits, making 200 square cubits	<i>Pꜣ-hb sꜣ</i> ^ꜣ <i>ꜣ-pḥt</i> [the representative] of the god's father, the prophet of Amun-Re King of the Gods, [the lesonis of Amun, <i>Hꜣ=f-ḥnsw sꜣ</i> <i>Pꜣ-ti-ḥr-pꜣ-rꜣ</i> ^ꜣ ⁷¹²
O. Pontif. Bibl. Inst. (<i>DO Varia</i> 53)	Year 20, Payni 11 (of P III?)	<i>Pꜣ-šr-nꜣ-ntr.w</i> <i>sꜣ Pꜣ-šr-mn</i>	The price of 1 ground cubit	<i>Ns-pꜣ-mty</i> ⁷¹³ the representative of [the god's father(?), the lesonis?] of Amun [<i>Mꜣꜣ-rꜣ(?) sꜣ Ns-mn</i>
P. Phil. 29-86-519 (<i>P. Phil. dem.</i> 24), lines 2–3	Year 21, Thoth, of Ptolemy III	<i>S-n-wsr.t sꜣ</i> <i>Hry= w</i>	The chapel ... which measures 5 ground cubits, making 500 square cubits	The god's father <i>Wꜣḥ-ib-rꜣ</i> ^ꜣ the prophet of User, the representative of the god's father <i>Hr-pa-is.t</i> <i>sꜣ Hr</i> the scribe of the divine writings, the lesonis of Amun (and) the gods Philadelphoi and Euergetai

710. This ostrakon is cursorily published by W. Spiegelberg, "Demotic Papyri and Ostraca," in *Five Years' Exploration at Thebes: A Record of Work Done 1907–1911*, edited by Earl of Carnarvon and H. Carter (London, 1912), p. 47, pl. 37, 3. Further description of the contents of the text is published in Vleeming, *Ostraka Varia*, p. 114 (n. 3). The ostrakon is identified as O. Strasbourg D 2037 in D. Devauchelle, "Notes sur quelques ostraca démotiques à propos d'un ouvrage récent: Review of *Ostraka Varia*, by S. P. Vleeming," *Bibliotheca Orientalis* 55 (1998): 384.

711. Vleeming (*Ostraka Varia*, p. 115) suggested reading 2 [1/2] silver kite, but the text is not damaged and no sign of any fraction after the 2 is visible.

712. Andrews, *Ptolemaic Legal Texts*, p. 47 (n. 10).

713. Perhaps *Ns-pꜣ-mty sꜣ Pꜣ-šr-tꜣ-iḥt*, known from O. Birbeh 4 (*BIFAO* 98: 145, 148), dated to year 20 of Ptolemy III.

Published Burial Plot Receipts from Early Ptolemaic Thebes (*cont.*)

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. TT 373 doc. 2369 (<i>DO Varia</i> 56)	Year 21, Phamenoth 21 (of P III?)	<i>Hry-zw sʒ</i> <i>ʿly-m-ḥtp</i>	2 1/2 (silver) kite in the name of the vacant land which he has received	<i>Ns-pʒ-mty</i> ⁷¹⁴
<i>DO Louvre</i> 93 (pp. 157–58, pl. 23)	No date	<i>Mʒy-mḥt</i> ⁷¹⁵ [<i>sʒ Tʒy</i>]- <i>ḥr-pʒ-tʒ</i>	The price of 3 2/3 ground cubits	<i>Pʒ-ti-ḥnsw sʒ Pʒ-šr-</i> <i>ḏḥwty</i> and <i>Pʒ-ti-ḥr-m-</i> <i>ḥb sʒ Ḑḥwty-iir-ti-s</i>
<i>DO Louvre</i> 314 (pp. 168–69, pl. 49)	No date	<i>Ns-pʒ-mty sʒ</i> <i>Pʒ-ḏbʒ(?)</i> ⁷¹⁶	2 1/2 (silver) kite for the price of 3 ground cubits making 300 square cubits	<i>Ḥr-rsn(?)... and Ns-pʒ-</i> <i>mty sʒ Ḥr ...</i> ⁷¹⁷

5.2.C. TEMPLE RECEIPTS FOR 2 1/6 KITE

In addition to the sixty-three burial tax receipts and nine burial plot receipts, five receipts also record payments “to the temple” (Dem. *r ḥw.t-ntr*) of 2 1/6 kite.⁷¹⁸ The taxpayers paid at least four of these payments “in the name of” (Dem. *n rn n*), or perhaps “as the share of” (Dem. *tʒ tny.t*), a second party.⁷¹⁹

Whether or not these receipts all refer to the same tax or payment is unclear because while there are some similarities, the descriptions of the tax or payment vary. Two receipts appear to refer to a “collection for Horus” (Dem. *tʒ wp.t Ḥr*).⁷²⁰ One receipt refers to “his annual shekel” (Dem. *pʒy-zf škr ... n ḥʒ.t-sp 14 tpy pr.t sw 1 r ḥʒ.t-sp 15 ibt 4 ʒḥ.t sw 30* “his shekel ... for Egyptian year 14, Tybi 1, to Egyptian year 15, Khoiak 30”).⁷²¹ One fragmentary receipt may refer to a *wš.t(?)* of 2 1/6 silver kite⁷²² and one receipt leaves the tax or payment unnamed.⁷²³

One of these temple payment receipts was dated to year 14 “which makes” (Dem. *nty ir*) year 15, Pharmouthi 1.⁷²⁴ Assuming that the two dates refer to the Egyptian year and the fiscal year respectively, this receipt probably dates to Ptolemy III. The other receipts for temple dues cannot be assigned to a specific pharaoh.

714. Perhaps *Ns-pʒ-mty sʒ Pʒ-šr-tʒ-iḥt*, known from O. Birbeh 4 (*BIFAO* 98: 145, 148), dated to year 20 of Ptolemy III.

715. The editor read *Nḥt-mḥy.t*, but see G. Vittmann, “Drei thebanische Urkunden aus dem Jahre 175 v. Chr. (Papyri Louvre E 3440 A + B und Berlin P 3112),” *Enchoria* 15 (1987): 129 (¶9).

716. I wonder if this might not be *Ns-pʒ-mty sʒ Pa-ʒny* or *Ns-pʒ-mty sʒ Pa-nʒ* of O. Birbeh 4 and 3 (*BIFAO* 98: 143–45, 148–49).

717. I wonder if these might not be *Mʒy-rs <sʒ Pʒ-di-wsir>* and *Ns-pʒ-mty sʒ Pʒ-šr-tʒ-iḥ.t*, mentioned in several burial tax receipts.

718. Mattha read the fee in O. Bodl. Eg. Inscr. 388 (*DO Mattha* 17) and O. Bodl. Eg. Inscr. 1092 (*DO Mattha* 18) as 2 1/4 kite. Nur el-Din read the fee in O. Leiden F 1897/6.204 (*DO Leiden* 60) and O. Leiden F 1901/1.131 (*DO Leiden* 61) as 2 1/2 kite, and Devauchelle read the fee in *DO Louvre* 288 (pp. 185–86, pl. 43) as 2 ... kite. The fraction following the sign for 2 is the same in all five texts and is probably to be read 1/6. See OIM 19327 (**Cat. no. 35**), where the same fraction is given the Greek equivalent 2 obols; OIM 19335 (**Cat. no. 42**), where the fraction plus 1/12 makes 1/4; and OIM 19383 (**Cat. no. 61**), where the same fraction doubled makes 1/3. Also see Chauveau, “Compte en démotique archaïque,” pp. 26–27.

719. O. Leiden F 1901/1.131 (*DO Leiden* 61) and *DO Louvre* 288 (pp. 185–86, pl. 43) were paid “in the name of” (*n rn n*) a second

party. Mattha suggests that O. Bodl. Eg. Inscr. 388 (*DO Mattha* 17) and O. Bodl. Eg. Inscr. 1092 (*DO Mattha* 18) were perhaps paid as “the share” (*tʒ tny.t*) of a second party; a second party is certainly mentioned but the reading *tʒ tny.t* is uncertain. The signs at the end of line 1 and the beginning of line 2 in O. Leiden F 1897/6.204 (*DO Leiden* 60), unread by Nur el-Din, could read *tny* followed by the name of a second party, but this reading is mere speculation because the text is unclear at this point.

720. O. Bodl. Eg. Inscr. 388 (*DO Mattha* 17), dated to Egyptian year 12; and O. Bodl. Eg. Inscr. 1092 (*DO Mattha* 18), dated to Egyptian year 13.

721. O. Leiden F 1897/6.204 (*DO Leiden* 60), dated to year 14 which makes year 15. Demotic *škr* is written with the *ḥq*-sign as determinative, meaning silver or money, so the association with “shekel” seems obvious. The extension of a word for a weight, especially a weight of silver, to mean tax or duty parallels the use of the Egyptian word *ḥq*, meaning silver, a silver deben (a measure of weight), money, or tax. Incidentally, the Hebrew shekel measured 11.4 grams or 176 grains, roughly 1 1/4 kite at 9.1 grams or 140 grains to the kite.

722. *DO Louvre* 288 (pp. 185–86, pl. 43), line 3.

723. O. Leiden F 1901/1.131 (*DO Leiden* 61), dated to Egyptian year 13.

724. O. Leiden F 1897/6.204 (*DO Leiden* 60).

Published Temple Receipts for 2 1/6 Kite from Early Ptolemaic Thebes

<i>Text</i>	<i>Date</i>	<i>Taxpayer</i>	<i>Payment</i>	<i>Official</i>
O. Bodl. Eg. Inscr. 388 (<i>DO</i> Mattha 17)	Year 12, Pachons 9	<i>Pa-nfr sꜣ</i> <i>Dḥwty-sdm</i>	2 1/6 (silver) kite ⁷²⁵ for the collection of Horus, the share of <i>Tꜣ-šr.t-mn</i> the woman of <i>Pꜣ-...(?)</i>	<i>Hr-sꜣ-šs.t</i>
O. Bodl. Eg. Inscr. 1092 (<i>DO</i> Mattha 18)	Year 13, Thoth 6	<i>Pa-nfr sꜣ</i> <i>Dḥwty-sdm</i>	2 1/6 (silver) kite ⁷²⁶ for the collection of Horus, the share of <i>Ta-tꜣ-rpy ta Pꜣ-šr-mn</i>	<i>Hr-sꜣ-šs.t</i>
O. Leiden F 1901/1.131 (<i>DO</i> Leiden 61)	Year 13, Tybi 22	<i>Pꜣ-ti-ḥnsw sꜣ</i> <i>Wsir-...(?)</i>	2 1/6 silver kite ⁷²⁷ in the name of(?)
O. Leiden F 1897/6.204 (<i>DO</i> Leiden 60)	Year 14 which makes 15, Pharmouthi 1	<i>Pꜣ-ti-wsir sꜣ</i> <i>Pꜣ-šr-ḥnsw</i>	2 1/6 silver kite ⁷²⁸ ... his shekel(?)	<i>ꜣImn-ḥtp sꜣ Pꜣ-ḥr-ḥnsw</i> at the command of <i>Pꜣy-ḥr sꜣ Nꜣ-ḥt=f</i>
<i>DO Louvre</i> 288 (pp. 185–86, pl. 43)	...	<i>Hnsw-dḥwty</i>	2 1/6 silver kite ... in the name of	...

5.3. TEMPLE FINANCIAL ADMINISTRATION

5.3.A. THE SCRIBES

The scribes responsible for the burial tax receipts rarely gave titles. The exceptions were the scribe Petemenophis son of Nechtharmais (Dem. *Pꜣ-ti-ḥmn-ipy sꜣ Nḥt-ḥr-m-ḥb*), who used the title “god’s father” (*it-ntr*),⁷²⁹ and the scribe Petemestous son of *Ḳp=f-ḥꜣ-mnt* (Dem. *Pꜣ-ti-ḥmn-nsw-tꜣ.wy sꜣ Ḳp=f-ḥꜣ-mnt*), who also used that title.⁷³⁰

The scribes responsible for the burial tax receipts are often known from other sources.⁷³¹ The scribe Petenephtotes (Dem. *Pꜣ-ti-nfr-ḥtp*) signed two burial tax receipts dated to Egyptian years 13 and 15, probably of Ptolemy II,⁷³² and one fruit tax receipt dating to Egyptian year 13, probably also of Ptolemy II.⁷³³ The scribe Amenotthes son of Peteminis (Dem. *ꜣImn-ḥtp sꜣ Pꜣ-ti-mn*) wrote two burial tax receipts at the command of Amenrosis son of Totoes (Dem. *ꜣImn-rwš sꜣ Twtw*), the Overseer of the Necropolis, in Egyptian years 19 and 26, probably of Ptolemy II,⁷³⁴ and one embalming contract at the command of Pagonis son of Panouphis (Dem. *Pa-wn sꜣ Pa-nfr*) in Egyptian year 16, probably also of Ptolemy II.⁷³⁵ The scribe Petemestous son of Poulemis

725. The editor read 2 1/4 kite.

726. The editor read 2 1/4 kite.

727. The editor read 2 1/2 silver kite.

728. The editor read 2 kite.

729. O. BM 5734 (*OrSuec* 23–24: 30–31 [¶18]), dated to Egyptian year 28; O. BM 5778 (*OrSuec* 23–24: 21–22 [¶11]), dated to Egyptian year 30; and O. BM 5773 (*OrSuec* 23–24: 22–24 [¶12]), dated to Egyptian year 30.

730. T. Wängstedt 49 (*OrSuec* 16: 44–46 [¶18]), dated to Egyptian year 33. Wängstedt misread the name of the scribe on this receipt as *it-ntr, Pꜣ-ti-ḥmn-nsw-tꜣ.wy sꜣ it-ntr tpy(?)*, *Nḥt-mnt*, who is otherwise unattested. The scribe’s name should probably be read as *it-ntr, Pꜣ-ti-ḥmn-nsw-tꜣ.wy sꜣ it-ntr, Ḳp=f-ḥꜣ-mnt*, who signed, albeit without titles, O. BM 5737 (*OrSuec* 23–24: 31–33 [¶19]), dated to Egyptian year 31; O. BM 5755 (*OrSuec* 23–24: 33–34 [¶20]), dated to Egyptian year 31; and O. BM 5700 (*OrSuec* 23–24: 24–25 [¶13]), dated to Egyptian year 36.

731. Note, however, that the scribe Totoes son of Esminis (Dem. *Twtw sꜣ Ns-mn*) who wrote the earliest surviving burial tax receipt, P.

Bruxelles 8255 C (*P. Teos-Thabis* 6), dated to Egyptian year 7, probably of Alexander IV, is probably not to be identified with Witness 4 on P. Cairo JE 89364 (*P. Phil. dem.* 7) and P. Phil. 29-86-507 (*P. Phil. dem.* 8), dated to Egyptian year 18 of Ptolemy I; and notary scribe of P. Cairo JE 89366 (*P. Phil. dem.* 11), dated to Egyptian year 4 of Ptolemy II, all written by the Theban notary; see Depauw, *Archive of Teos and Thabis*, p. 193 (n. h).

732. O. BM 5749 (ZÄS 53: 122 [¶d]), dated to Egyptian year 13, Phamenoth 14, where Spiegelberg read *Pꜣ-di-iy-m-ḥtp(?)*, but compare O. Brook. 37.1860 (*Mél. Mariette*: 147–48 [¶2]), dated to Egyptian year 15, Pharmouthi 6.

733. OIM 19350 (**Cat. no. 56**), dated to Egyptian year 13, Phamenoth 17, only three days after burial tax receipt O. BM 5749 (ZÄS 53: 122 [¶d]). Both receipts were issued to *ꜣImn-ḥtp sꜣ Pa-rt*.

734. OIM 19312 (**Cat. no. 23**), dated to Egyptian year 19; and O. BM 5744 (*OrSuec* 23–24: 29–30 [¶17]), dated to Egyptian year 26.

735. *P. BM* 10077 A + B (Reich + ZÄS 54: 111–14).

(Dem. *P3-ti-ḫmn-nsw-t3.wy s3 P3-wrm*) signed eighteen burial tax receipts and one burial plot receipt dated to Egyptian years 20 through 24 of Ptolemy II. He was also witness 6 in P. Louvre 2426 (*P. Schreibertradition* 100), dated to Egyptian year 11 of Ptolemy I; Witness 16 in P. BM 10026 (Andrews 1), dated to Egyptian year 21, Hathyr, of Ptolemy II; and Witness 2 in P. Cairo JE 89367 (*P. Phil. dem.* 14), dated to Egyptian year 21, Epeiph, of Ptolemy II,⁷³⁶ all written by the Theban notary. The scribe Parates son of Harmais (Dem. *Pa-rt s3 Hr-m-ḫb*) wrote one burial tax receipt at the command of Amenrosis son of Totoes (Dem. *Ḳmn-rwš s3 Twtw*) in year 22, probably of Ptolemy II,⁷³⁷ and may also have written a receipt for tax-farming revenues in year 15 of Ptolemy I or II.⁷³⁸ The scribe Portis son of Thotortaios (Dem. *P3-wr-5 s3 Dḫwty-iḫr-ti-s*) wrote one burial tax receipt at the command of Amenrosis son of Totoes (Dem. *Ḳmn-rwš s3 Twtw*) in Egyptian year 25 of Ptolemy II and his son⁷³⁹ and he may also have been Witness 6 in P. BM 10227 (Andrews 15) and P. Berlin 3089 (ZÄS 109: 166–71) + P. BM 10426 (Andrews 20), dated to Egyptian year 17 of Ptolemy III, both written by the Theban notary. The scribe Teionchonsis son of Harmais (Dem. *Tny.t-ḫnsw s3 Hr-m-ḫb*) signed five burial tax receipts dating to Egyptian years 2 and 3, probably of Ptolemy III.⁷⁴⁰ He was also Witness 9 in P. Phil. 29-86-519 (*P. Phil. dem.* 24), dated to Egyptian year 21 of Ptolemy III, again written by the Theban notary. The scribe Espemetis son of Psentaes (Dem. *Ns-p3-mty s3 P3-šr-t3-iḫ.t*) signed one burial tax receipt dated to Egyptian year 20, probably of Ptolemy III,⁷⁴¹ and perhaps three burial plot receipts dated to Egyptian years 20 and 21, probably also of Ptolemy III.⁷⁴² He was also Witness 4 on P. BM 10227 (Andrews 15) and P. Berlin 3089 (ZÄS 109: 166–71) + P. BM 10426 (Andrews 20), both dated to Egyptian year 17, Epeiph, of Ptolemy III; and Witness 3 on P. Phil. 29-86-519 (*P. Phil. dem.* 24), dated to Egyptian year 21, Thoth, of Ptolemy III, alongside Teionchonsis son of Harmais who was Witness 9. The scribe Mires son of Petosiris (Dem. *M3y-rs s3 P3-ti-wsḫr*) signed three burial tax receipts dated to Egyptian year 24, probably of Ptolemy III,⁷⁴³ and perhaps one burial plot receipt.⁷⁴⁴ He may also have signed one salt tax receipt dated to Egyptian year 4, probably also of Ptolemy III.⁷⁴⁵

The scribes responsible for the burial plot receipts often used titles identifying themselves as “the representative” (Dem. *p3 rt*) of the lesonis of Amun. In two burial plot receipts (*DO Louvre* 93 and 314) where the scribes did not use such titles, the payment was called “[the moneys] of the servant of the lesonis of Amun” (Dem. *[n3 ḫd.w] n p3 b3k n p3 mr šn Ḳmn*).⁷⁴⁶

Four scribes responsible for the burial plot receipts may be known from other sources. Three of them have been discussed above, namely Petemestous son of Poulemis (Dem. *P3-ti-ḫmn-nsw-t3.wy s3 P3-wrm*), Espemetis son of Psentaes (Dem. *Ns-p3-mty s3 P3-šr-t3-iḫ.t*), and perhaps Mires son of Petosiris (Dem. *M3y-rs s3 P3-ti-wsḫr*). The fourth is Phibis son of Apathes (Dem. *P3-ḫb s3 3-pḫt*), known from two burial plot receipts dating to Egyptian year 6, probably of Ptolemy III.⁷⁴⁷ He also signed salt tax receipt O. Uppsala 796 (*OrSuec* 10: 13–15 [¶1]), dated to Egyptian year 15, probably of Ptolemy III, and he was Witness 15 in P. Phil. 29-86-519 (*P. Phil. dem.* 24), dated to Egyptian year 21 of Ptolemy III, alongside the burial tax scribes Espemetis son of Psentaes who was Witness 3 and Teionchonsis son of Harmais who was Witness 9. Phibis son of Apathes may also have been the Phibis who signed a burial tax receipt dating to Egyptian year 5, probably of Ptolemy III if it is from Thebes rather than Elephantine,⁷⁴⁸ and was perhaps also Witness 13 in P. BM 10073 (Reich), dated to Egyptian year 4 of Ptolemy IV.

736. See Andrews, *Ptolemaic Legal Texts*, p. 22 (n. 103).

737. O. TT 32 (*Shore Studies*: 356–60), dated to year 22, Thoth 30.

738. OIM 19295 (*Cat. no. 7*), dated to year 15, Thoth 12, of Pharaoh Ptolemy.

739. O. Brook. 37.1882 + 37.1857 (*Mél. Mariette*: 150 [¶7]).

740. Wängstedt read this name as *Sn-ḫnsw s3 Hr-m-ḫb*, but see Devauchelle, “Taxe funéraire,” pp. 35–37.

741. O. Birbeh 4 (*BIFAO* 98: 143–44, 149).

742. O. Pontif. Bibl. Inst. (*DO Varia* 53) and O. TT 373 doc. 2369 (*DO Varia* 56), both without patronym; and *DO Louvre* 314 (pp. 168–69, pl. 49), read by the editor as *Ns-p3-mty s3 Hr(?)...(?)*.

743. O. Birbeh 3 (*BIFAO* 98: 143–44, 149), OIM 19333 (*Cat. no. 40*), and O. TT 373 doc. 2367 (*DO Varia* 55).

744. *DO Louvre* 314 (pp. 168–69, pl. 49); the name was read by the editor as *Hr-rsn(?)... .*

745. O. Leiden unnumbered (*DO Leiden* 2); the name was read by the editor as *... s3 P3y-wsḫr(?)*.

746. See n. 700.

747. O. BM 66383 (Andrews 13) and *DO Louvre* 92 (pp. 155–56, pl. 22).

748. O. Bodl. Eg. Inscr. 920 (*DO Mattha* 90).

5.3.B. THE OVERSEER OF THE NECROPOLIS

In many burial tax receipts, the scribe wrote “at the command” (Dem. *r-hrw*) of an official. Between Egyptian years 18 and 26 of Ptolemy II, this official was Amenrosis son of Totoes (Dem. *ʾImn-rwš sʾ Twtw*),⁷⁴⁹ who was sometimes titled “the Overseer of the Necropolis” (Dem. *pʾ mr hʾs.t*),⁷⁵⁰ the office referred to by one of the names of the burial tax, “money of the Overseer of the Necropolis” (Dem. *hḏ mr hʾs.t*).

The Overseer of the Necropolis is also known from a Demotic promissory contract, *P. BM 10528* (Glanville), dated to Egyptian year 14 of Ptolemy I. In this promissory contract, Contractor A, a taricheutes (Dem. *hry-hb*, Gr. ταριχευτής) of the Ape, has agreed not to hinder (Dem. *sh*) Contractor B, another taricheutes of the Ape, and all the other taricheutai in the necropolis of Djeme, with regard to the 5 deben (= 50 kite) which Contractor A has promised to give a *shn*-official in the name of the Overseer of the Necropolis in return for (1) “the moneys which are to be paid in the name of the tombs (Dem. *šty.w*) being 2 1/2 silver kite each” and (2) “the moneys which are to be paid to the Overseer of the Necropolis for the bodies which are to be brought out to the necropolis of Djeme.”⁷⁵¹ The “moneys which are to be paid in the name of the tombs being 2 1/2 silver kite each” are either payments for the 2 1/2 kite for the tax of the house or for burial plots, while the “moneys which are to be paid to the Overseer of the Necropolis for the bodies which are to be brought out to the necropolis of Djeme” are undoubtedly the payments for the burial tax; indeed, a promise not to hinder (Dem. *iw bn iw[=y] sh*) also occurs on a burial tax receipt.⁷⁵² The promise to pay a fixed sum to the *shn*-official in the name of the Overseer of the Necropolis in return for tax revenues in *P. BM 10528* (Glanville) is suspiciously similar to a tax-farming agreement of the type described in *P. Rev. Laws*.⁷⁵³ If this observation is correct, then this text is one of the earliest references to tax farming in Egypt. It is surprising to find it in an Egyptian milieu at this early date since tax farming is thought to have been a Greek institution introduced to Egypt.⁷⁵⁴

The Overseer of the Necropolis was already an ancient institution in the early Ptolemaic period, dating back almost three centuries to the Saite period. *P. Louvre E 7850* (*BIFAO* 87: 154–55, pl. 23) is a letter from Thebes from an Overseer of the Necropolis to “his superior” (Dem. *pʾy=f hry*), dated to Egyptian year 38 of Amasis, in which the Overseer of the Necropolis acknowledges the receipt of a red bull as payment for the burial of an individual.⁷⁵⁵ *P. Cairo dem. III 50060* is a letter from Assiut from an Overseer of the Necropolis to a lesonis, dated to the early Persian period, in which the Overseer of the Necropolis gives an account of the distribution of beer and wine to temple personnel.⁷⁵⁶

749. O. BM 5779 (*ZÄS* 53: 122 [¶c]), dated to Egyptian year 7; O. Brook. 37.1859 (*Mél. Mariette*: 148 [¶3]), dated to Egyptian year 18; O. Brook. 37.1865 (*Mél. Mariette*: 148–49 [¶4]), dated to Egyptian year 19; OIM 19312 (*Cat. no. 23*), dated to Egyptian year 19; O. Brook. 37.1858 (*Mél. Mariette*: 146–47 [¶1]), dated to Egyptian year 21; O. TT 32 (*Shore Studies*: 356–60), dated to Egyptian year 22; O. Brook. 37.1882 + 37.1857 (*Mél. Mariette*: 150 [¶7]), dated to Egyptian year 25; O. BM 5787 (*OrSuec* 23–24: 19–21 [¶10]), dated to Egyptian year 25; O. BM 5730 (*OrSuec* 23–24: 27–29 [¶16]), dated to Egyptian year 25; O. Brook. 37.1864 (*Mél. Mariette*: 151 [¶8]), dated to Egyptian year 25; O. Bodl. Eg. Inscr. 371 (*OrSuec* 23–24: 38–39 [¶24]), dated to Egyptian year 26; O. Brook. 37.1863 (*Mél. Mariette*: 151–52 [¶9]), dated to Egyptian year 26; and O. BM 5744 (*OrSuec* 23–24: 29–30 [¶17]), dated to Egyptian year 26.

750. OIM 19312 (*Cat. no. 23*), dated to Egyptian year 19; O. Brook. 37.1858 (*Mél. Mariette*: 146–47 [¶1]), dated to Egyptian year 21;

O. BM 5787 (*OrSuec* 23–24: 19–21 [¶10]), dated to Egyptian year 25; and O. BM 5744 (*OrSuec* 23–24: 29–30 [¶17]), dated to Egyptian year 26.

751. See Hughes and Nims, “Some Observations,” pp. 244–61. For Demotic *šty.w* as “tombs” rather than “stipends,” see Depauw, *Archive of Teos and Thabis*, pp. 202–04.

752. O. TT 32 (*Shore Studies*: 356–60), dated to Egyptian year 22.

753. Vleeming, *Ostraka Varia*, p. 115.

754. J. Bingen, *Le papyrus revenue laws: Tradition grecque et adaptation hellénistique* (Rheinische-westfälische Akademie der Wissenschaften Vorträge G 231; Düsseldorf, 1978).

755. Malinine, “Taxes funéraires égyptiennes,” pp. 139–40; and Devauchelle, “Notes sur l’administration funéraire égyptienne,” pp. 142, 154–55.

756. Malinine, “Taxes funéraires égyptiennes,” pp. 138–39; and Devauchelle, “Notes sur l’administration funéraire égyptienne,” p. 141.

5.3.C. THE LESONIS OF AMUN

In several burial tax receipts, Amenrosis son of Totoes (Dem. $\imath mn-rwš s\dot{s} Twtw$) was also titled “the representative of the steward” (Dem. $p\dot{s} rt p\dot{s} \text{ } \text{ } \text{ } n pr$),⁷⁵⁷ “the representative of the lesonis of Amun” (Dem. $p\dot{s} rt p\dot{s} mr šn n \imath mn$),⁷⁵⁸ or both.⁷⁵⁹ These two titles could imply that Amenrosis son of Totoes had two superiors, but “the steward” (Dem. $p\dot{s} \text{ } \text{ } n pr$) and “the lesonis” (Dem. $p\dot{s} mr šn$) were more likely two titles held by a single superior or perhaps two names for the same office. Support for this thesis is provided by O. BM 5730 (*OrSuec* 23–24: 27–29 [¶16]), dated to Egyptian year 25, where Amenrosis was called “the representative of Petemestous, the steward, the lesonis of Amun” (Dem. $p\dot{s} rt P\dot{s}-t\dot{i}-\imath mn-nsw-t\dot{s}.wy, p\dot{s} \text{ } \text{ } n pr, p\dot{s} mr šn n \imath mn$).

This Petemestous is perhaps the same man as Petemestous son of Onnophris (Dem. $P\dot{s}-t\dot{i}-\imath mn-nsw-t\dot{s}.wy s\dot{s} Wn-nfr$) who was Witness 2 and Witness-copyist 3 in *P. BM* 10026 (Andrews 1), dated to Egyptian year 21 of Ptolemy II. As Witness-copyist 3, he signs his name “god’s father, prophet of Amun-in-Karnak, *hm*-priest of the White Crown (and) of Horus, prophet of Bastet residing in Thebes, prophet of Mut who protects, temple scribe, *št*-priest of Amun, *hp*-priest of Amun, lesonis of Amun, scribe of the god’s seal of Amun, prophet of Hor-men (and) Iy-nefer (and) of the gods of Isut, Petemestous son of Onnophris, his mother being Eschonsis” (Dem. $\imath t-ntr, hm-ntr \imath mn-m-\imath py-sw.t, hm H\dot{d}.t Hr, hm-ntr B\dot{s}.t h\dot{r}y-\imath b W\dot{s}.t, hm-ntr Mw.t nhm, sh h\dot{w}.t-ntr, \dot{s}t \imath mn, hp n \imath mn, mr šn n \imath mn, sh sd\dot{s}.t-ntr n \imath mn, hm-ntr Hr-mn \imath y.t-nfr n\dot{s} ntr.w n \imath sw, P\dot{s}-t\dot{i}-\imath mn-nsw-t\dot{s}.wy s\dot{s} Wn-nfr, mw.t=fNs-hnsw$).⁷⁶⁰

Amenrosis son of Totoes (Dem. $\imath mn-rwš s\dot{s} Twtw$) was the representative of another man, Petearpres son of Esminis (Dem. $P\dot{s}-t\dot{i}-hr-p\dot{s}-r\text{ } s\dot{s} Ns-mn$), untitled, in Egyptian year 22.⁷⁶¹ This man is perhaps the same as the “temple scribe, Petearpres son of Esminis son of Petearpres” (Dem. $sh h\dot{w}.t-ntr, P\dot{s}-t\dot{i}-hr-p\dot{s}-r\text{ } s\dot{s} Ns-mn s\dot{s} P\dot{s}-t\dot{i}-hr-p\dot{s}-r\text{ } s\dot{s}$), who was Witness 1 and Witness-copyist 4 on *P. Rylands dem.* 12 and 13, both dated to Egyptian year 5 of Ptolemy II. The same man is also known from statue Cairo CG 680.⁷⁶²

The lesonis of Amun also figures prominently in the receipts for burial plots. In O. BM 66383 (Andrews 13) and *DO Louvre* 92 (pp. 155–56, pl. 22), both dated to Egyptian year 6, probably of Ptolemy III, the scribe Phibis son of Apathes (Dem. $P\dot{s}-hb s\dot{s} \text{ } \text{ } pht$) is titled “the representative of the god’s father, prophet of Amunrasother, lesonis of Amun, $H\dot{s} \text{ } f-hnsw$ son of Petearpres” (Dem. $p\dot{s} rt n \imath t-ntr hm-ntr \imath mn-r\text{ } s\dot{s} nsw-ntr.w mr šn n \imath mn H\dot{s} \text{ } f-hnsw s\dot{s} P\dot{s}-t\dot{i}-hr-p\dot{s}-r\text{ } s\dot{s}$).⁷⁶³ In O. Pontif. Bibl. Inst. (*DO Varia* 53), dated to Egyptian year 20, probably of Ptolemy III, the scribe Espemetis (Dem. $Ns-p\dot{s}-mty$) is titled “the representative of [the god’s father(?), the lesonis(?)] of Amun, [$M\dot{s}\text{ } r\text{ } s\dot{s}$ (?)] son of Esminis” (Dem. $p\dot{s} rt n [\imath t-ntr(?) mr šn(?)] n \imath mn, [M\dot{s}\text{ } r\text{ } s\dot{s}(?) s\dot{s} Ns-mn$).⁷⁶⁴ In the copy of a burial plot receipt preserved in *P. Phil.* 29-86-519 (*P. Phil. dem.* 24), lines 2–3, dated to Egyptian year 21 of Ptolemy III, the “god’s father, Oaphres, the prophet of User” (Dem. $\imath t-ntr W\dot{s}h-\imath b-r\text{ } p\dot{s} hm-ntr Wsr$) is titled “the representative of the god’s father, Harpaesis son of Horos, scribe of the god’s words, lesonis of Amun, the sibling gods and the benefactor gods” (Dem. $p\dot{s} rt \imath t-ntr Hr-pa-\imath s.t s\dot{s} Hr p\dot{s} sh md-ntr p\dot{s} mr šn \imath mn n\dot{s} ntr.w sn.w n\dot{s} ntr.w mnh.w$). In *DO Louvre* 314 (pp. 168–69, pl. 49), undated, the payment for a burial plot is described as “2 1/2 kite for the temple, [the moneys(?)] of the servant(?) of the lesonis of Amun” (Dem. $kt 2 1/2 r [h\dot{w}.t-ntr [n\dot{s} h\dot{d}.w(?)] n p\dot{s} b\dot{s}k(?) n p\dot{s} mr šn \imath mn$).⁷⁶⁵ In *DO Louvre* 93

757. O. Brook. 37.1859 (*Mél. Mariette*: 148 [¶3]), dated to Egyptian year 18; and O. Brook. 37.1865 (*Mél. Mariette*: 148–49 [¶4]), dated to Egyptian year 19.

758. O. Brook. 37.1858 (*Mél. Mariette*: 146–47 [¶1]), dated to Egyptian year 21 ($p\dot{s} rt p\dot{s} mr šn$); and O. Bodl. Eg. Inscr. 371 (*OrSuec* 23–24: 38–39 [¶24]), dated to Egyptian year 26 ($p\dot{s} rt p\dot{s} mr šn n \imath mn$); see Vleeming, *Ostraka Varia*, p. 125; and idem, “Minima Demotica,” p. 368 (n. aa).

759. O. BM 5730 (*OrSuec* 23–24: 27–29 [¶16]), dated to Egyptian year 25; Wängstedt read $p\dot{s} rt pr Mnt(?)$ instead of $p\dot{s} mr šn n \imath mn$, but see Vleeming, “Minima Demotica,” p. 358 (n. aa).

760. Andrews, *Ptolemaic Legal Texts*, p. 18; the editor read $\imath y-m-h\dot{t}p n\dot{s} ntr.w$... rather than $\imath y.t-nfr n\dot{s} ntr.w n \imath sw$, but see H. de Meulenaere, “Prosopographie thébaine de l’époque ptolémaïque à

la lumière des sources hiéroglyphiques,” in *Hundred-Gated Thebes*, p. 89.

761. O. TT 32 (*Shore Studies*: 356–60).

762. De Meulenaere, “Prosopographica Ptolemaica,” p. 247.

763. The editor did not read the title $mr šn n \imath mn$ in *DO Louvre* 92 (pp. 155–56, pl. 22), but compare O. BM 66383 (Andrews 13) and see Andrews, *Ptolemaic Legal Texts*, pp. 46–47, esp. n. 10.

764. Vleeming (*Ostraka Varia*, p. 114 [n. 8]) hesitates to read the titles $\imath t-ntr$ and $mr šn$.

765. The editor did not read the beginning of line 2 in *DO Louvre* 314 (pp. 168–69, pl. 49), but $n p\dot{s} mr šn \imath mn$ is clear in his hand copy; compare O. BM 66383 (Andrews 13), line 9. $n p\dot{s} b\dot{s}k(?)$ is less clear in his hand copy and $n\dot{s} h\dot{d}.w$ is missing; compare *DO Louvre* 93 (pp. 157–58, pl. 23), line 3.

(pp. 157–58, pl. 23), also undated, the payment is perhaps described as “among the moneys of the servant of the lesonis(?) of Amun” (Dem. *hn nꜣ ḥd.w pꜣ bꜣk pꜣ mr šn(?) ꜣImn*).⁷⁶⁶

The office of lesonis is known from the Third Intermediate Period through the Ptolemaic period.⁷⁶⁷ The word lesonis is merely the Greek transliteration λεσῶνις of the Demotic *mr šn*. The Demotic translates as “the Overseer of the *šn*”; the meaning of the word *šn* is unclear.⁷⁶⁸ The function of the lesonis, however, is apparent from the contexts in which the title appears. The title was sometimes qualified with the name of a deity, such as “lesonis of Amun” (Dem. *mr šn n ꜣImn*), suggesting that the office was attached to individual temples.⁷⁶⁹ The officials bearing the title lesonis were often responsible for receiving or dispersing funds or goods. For example, in *P. Cairo dem.* III 50060, a Demotic papyrus from Assiut dated to the early Persian period, an Overseer of the Necropolis makes an account to a lesonis regarding the distribution of beer and wine to temple personnel.⁷⁷⁰ In *P. Berlin 13539* (*Sb. Berlin* 1928 Nr. 30), a Demotic letter from Elephantine dated to Egyptian year 30 of Darius, the priests of Khnum of Elephantine inform the satrap Pherendates that they have selected a new lesonis, Neskhnumpamety, “who will cause that they deliver, who will cause that they make offerings before Khnum.”⁷⁷¹

In the Ptolemaic period the Demotic title *mr šn* was translated in Greek as ἀρχιερεύς “chief priest” in addition to being transliterated as λεσῶνις.⁷⁷² In the Canopus Decree, the office of *mr šn* or ἀρχιερεύς was closely associated with and apparently subordinate to the office of the *rmt nty šn* or ἐπιστάτης.⁷⁷³ In the second century B.C. Serapeion Archive and the Archive of Hor from Saqqara, an individual known in Demotic as an “agent of pharaoh” was known in Greek as the ἐπιστάτης of the temples. This individual was responsible for the distribution of the σύνταξις, a royal subvention to the temples in both money and kind, to temple personnel. The local lesonis was subordinate to this ἐπιστάτης of the temples and assisted him in the distribution of the σύνταξις and in investigations of abuse. In one text the lesonis was alternately titled οἰκονόμος, supporting the impression given by the Persian period documents that the lesonis was predominantly a financial office.⁷⁷⁴

766. The editor read the end of line 3 in *DO Louvre* 93 (pp. 157–58, pl. 23) as *pꜣ ... ꜣImn*, but compare *DO Louvre* 314 (pp. 168–69, pl. 49). The *mr* is clear, the *šn* much less so, but given the frequency of the title in burial plot receipts the reading seems plausible.

767. W. Spiegelberg, “Der Titel λεσῶνις,” *RT* 24 (1902): 188; F. de Cenival, *Les associations religieuses en Égypte d’après les documents démotiques* (BdÉ 46; Cairo, 1972), p. 154; and H. de Meulenaere, “Une princesse libyenne ignorée,” in “Notes de prosopographie thébaine, deuxième série,” edited by M. L. Bierbrier, H. de Meulenaere, and J. Quaegebeur, *CdÉ* 57 (1982): 218–22.

768. It has been suggested that the word *šn* is related to the verb *šni* “to question, to examine”; see Spiegelberg, “Titel λεσῶνις,” p. 188; and de Cenival, *Associations religieuses*, pp. 154–55. However, one expects a noun after *mr*, as in *mr mšꜣ* “Overseer of the Army” or “General” and in *mr ḥꜣs.t* “Overseer of the Necropolis.”

769. Spiegelberg, “Titel λεσῶνις,” pp. 187–88.

770. Malinine, “Taxes funéraires égyptiennes,” pp. 138–39; de Cenival, *Associations religieuses*, p. 158; and Devauchelle, “Notes sur l’administration funéraire égyptienne,” p. 151.

771. De Cenival, *Associations religieuses*, pp. 156–58.

772. De Cenival, *Associations religieuses*, p. 155.

773. De Cenival, *Associations religieuses*, p. 155. In the title *rmt nty šn*, the word *šn* may well be the verb *šni* “to question, to examine” since a verb or adverbial phrase is expected after *nty*.

774. D. J. Thompson, *Memphis under the Ptolemies* (Princeton, 1988), pp. 110–12. The lesonis was also alternately titled ἐπιστάτης, but it was not unusual for subordinates to be called by their superior’s titles in Ptolemaic Greek texts; see L. Moeren’s response in J. David Thomas, “Aspects of the Ptolemaic Civil Service: The Dioketes and the Nomarch,” in *Das ptolemäische Ägypten*, edited by H. Maehler and V. M. Strock (Mainz, 1978), p. 194.

6. PROSOPOGRAPHY AND PROVENANCE

6.1. PROSOPOGRAPHY

6.1.A. THEBAN TAXPAYERS AND THEIR TAX RECEIPTS

Previous scholars have occasionally noted that some of the taxpayers named on tax receipts, which constitute the vast majority of the published early Ptolemaic ostraca from Thebes, are known from multiple tax receipts.⁷⁷⁵ A more thorough examination of the 396 early Ptolemaic tax receipts from Thebes cited in *Sections 2* through *5* (381 of them on ostraca and wooden tags) reveals that 195 ostraca name thirty-nine taxpayers known from more than one tax receipt, that is, just over one-half. This high frequency of recurring taxpayers suggests that the corpus of early Ptolemaic ostraca is a biased sample at least partially composed of sorted groups, that is to say, archives.

These groups or archives of ostraca belonging to the same taxpayers can be much more informative than individual tax receipts. For example, the ubiquity of yoke tax receipts in groups or archives of ostraca dating before year 22 of Ptolemy II makes it clear that it was a kind of poll tax preceding the salt tax and the lack of female taxpayers makes it clear that it was paid only by males, perhaps household heads. In contrast, the limited and overlapping distributions of burial tax receipts, burial plot receipts, and income of a server tax receipts suggest that these payments were all made by mortuary priests; their complete lack of overlap with recipients of grain harvest tax receipts, presumably farmers, confirms that occupations can be distinguished on the basis of tax receipts.

Furthermore, groups of ostraca belonging to the same taxpayers can often be more securely dated than individual ostraca. Most ostraca that bear regnal year dates do not specify to whose reign the regnal year refers because the ostraca were not intended to be kept for very long. Paleography can usually distinguish between centuries but usually not reigns. However, groups of ostraca belonging to the same taxpayer must all date within a relatively short period, that is to say, a lifetime. If just one of these ostraca can be dated securely due to the mention of the king, a particularly high year date, or a tax with a very limited temporal distribution, then the other ostraca belonging to the same taxpayer can usually also be dated with some certainty. In this manner the yoke tax receipts have been shown to date to the first half of the reign of Ptolemy II Philadelphus, before regnal year 22.⁷⁷⁶

TAXPAYER 1: Pagonis son of Pausis (Dem. *Pa-wn s3 Pa-wsr*) and *Ta-šc* his wife (Dem. *Ta-šc t3y=frmt.t*)

Pagonis son of Pausis appears on several yoke tax receipts and one salt tax receipt. These receipts say little about the man Pagonis son of Pausis since both the yoke tax and the salt tax appear to have been capitation taxes paid by nearly all men and women in the case of the salt tax. However, Pagonis son of Pausis has a great deal to say about the dating of these taxes.

The receipt for the salt tax paid by Pagonis son of Pausis and his wife *Ta-šc* is dated to a year 23, which almost certainly belongs to Ptolemy II. Pagonis son of Pausis pays 1 1/2 kite (or 3 dr.) and his wife pays 1 kite (or 2 dr.) for the salt tax. This constitutes a two year payment for both at the A rate in use from year 22 to year 31 of Ptolemy II, a three year payment for the man and a four year payment for his wife at the B rate in use from year 32 of Ptolemy II onwards, or a four and one-half year payment for the man and an eight year payment for his wife at the C rate in use from year 5 of Ptolemy III onwards; the first possibility is of course the simplest and most likely.

775. Devauchelle (*Ostraca démotiques*) cites all the published tax receipts naming **Taxpayer 6**, Amenothos son of Parates, p. 154; and **Taxpayer 17**, Psenenteris son of Panouphis, p. 168. Vleeming (*Ostraka Varia*) cites all the published tax receipts naming **Tax-**

payer 2, Lolous son of Paminis, p. 99; **Taxpayer 5**, Hartophnachthes son of Poeris, pp. 72–73; **Taxpayer 7**, Pais son of Parates, p. 99; and **Taxpayer 9**, Psenminis son of Peteminis, p. 99.
776. Muhs, “Chronology,” pp. 71–85.

However, if the salt tax receipt dates to year 23 of Ptolemy II, then the yoke tax receipts of years 2 through 21 should also date to Ptolemy II. If the yoke tax receipts date to Ptolemy I, as suggested by Grzybek, then a twenty-two year gap exists between the last yoke tax receipt and the salt tax receipt; and if the yoke tax receipts date to Ptolemy III, as suggested by Vleeming, then a twenty-six year gap exists between the salt tax receipt and the first yoke tax receipt.

Documentation of Taxpayer 1

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Brook. 12768 1725 (<i>Cat. Brook. dem.</i> 77)	Yoke tax receipt	[Egyptian year 2], Epeiph 21 (of P II?)	1880–1896, C. E. Wilbour, 1916
O. Brook. 12768 1734 (<i>Cat. Brook. dem.</i> 78)	Yoke tax receipt	Egyptian year 7, Pachons 4 (of P II?)	Karnak, 1887, C. E. Wilbour, 1916
O. Brook. 12768 1688 (<i>Cat. Brook. dem.</i> 79)	Yoke tax receipt	Egyptian year 8, Pharmouthi 7 (of P II?)	Karnak, 1887, C. E. Wilbour, 1916
<i>DO Louvre</i> 140 (p. 179, pl. 30)	Yoke tax receipt ⁷⁷⁷	Egyptian year 9, Khoiak 24 (of P II?)	Upper Egypt(?), A. Cattai, 1886(?) (ed.)
O. Brook. 12768 1743 (<i>Cat. Brook. dem.</i> 86)	Yoke tax receipt	Egyptian year 16(?), Payni ...(?) (of P II?)	1880–1896, C. E. Wilbour, 1916
O. Brook. 12768 1745 (<i>Cat. Brook. dem.</i> 83)	Yoke tax receipt	Egyptian year 16, Mesore 21 (of P II?)	Karnak, 1887, C. E. Wilbour, 1916
O. Brook. 12768 1738 (<i>Cat. Brook. dem.</i> 196)	Yoke tax receipt(?)	Egyptian year 16 ... day 20 (of P II?)	1880–1896, C. E. Wilbour, 1916
O. Brook. 12768 1721 (<i>Cat. Brook. dem.</i> 84)	Yoke tax receipt	Egyptian year 21, Hathyr 2 (of P II?)	1880–1896, C. E. Wilbour, 1916
O. Brook. 12768 1703 (<i>Cat. Brook. dem.</i> 85)	Yoke tax receipt	Egyptian year 21, Pachons 12 (of P II?)	1880–1896, C. E. Wilbour, 1916
O. Brook. 12768 1746 (<i>Cat. Brook. dem.</i> 103)	Receipt for 2 kite	Egyptian year 22, Phaophi 22 (of P II?)	1880–1896, C. E. Wilbour, 1916
O. BM 25026 (<i>OrSuec</i> 27–28: 8–9 [¶3]) ⁷⁷⁸	Salt tax receipt	Egyptian year 23, Hathyr 30 (of P II?)	R. J. Moss and Co., 1893 (mu.)

TAXPAYER 2: Lolous son of Paminis (Dem. *Rwrꜣ sꜣ Pa-mn*)⁷⁷⁹

Documentation of Taxpayer 2

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 25877 (<i>OrSuec</i> 17: 50, 55 [¶28])	Yoke tax receipt	Year 4, Thoth 14 and Epeiph 1 (of P II?)	R. J. Moss and Co., 1893 (mu.)
O. Ash. 796 (<i>OrSuec</i> 17: 51–52, 56 [¶30])	Yoke tax receipt	Egyptian year 9, Khoiak 22 (of P II?)	Karnak(?), G. J. Chester, 1892 (mu.)

777. The name of the tax was not read in the edition, but it is clearly *nḥb*.

778. The editor read the name of the taxpayer as *Pa-wn sꜣ Pa-dḥwty-iꜥḥ*, but compare *DO Louvre* 140 (p. 179, pl. 30); he pays here with *Ta-šꜥ* his wife.

779. The editor read the name of the taxpayer as *Rwrꜣ sꜣ Pa-mꜣy*, but see Vleeming, *Ostraka Varia*, p. 99.

TAXPAYER 3: Paous son of Pagonis (Dem. *Pa-^cw s³ Pa-wn*)

Documentation of Taxpayer 3

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Wien KhM 6010 (<i>OrSuec</i> 25–26: 5–7 [¶1])	Monthly tax receipt	Year 4, Phamenoth 2, 14, and 17 (of P II?)	—
O. BM 20265 (<i>OrSuec</i> 27–28: 10–11 [¶5])	Salt tax receipt	Egyptian year 23, Payni 10 (of P II?)	G. J. Chester, 1887 (mu.)

TAXPAYER 4: Tabis/Tames daughter of Thoteus (Dem. *Ta-b³y/Ta-m³y ta D^hwty-iw*)

Documentation of Taxpayer 4

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Uppsala 259 (<i>OrSuec</i> 10: 14–15 [¶2])	House tax receipt	Egyptian year 7(?) (of P II?)	—
O. Uppsala 1323 (<i>DO Ausgewählte</i> 28)	House tax receipt	Egyptian year 15, ...(?) (of P II?)	—

TAXPAYER 5: Hartophnachthes son of Poeris (Dem. *Hr-t³y=f-n^ht s³ P³-wr*)

Hartophnachthes son of Poeris would appear to have been a farmer based on the agricultural nature of two of the taxes for which he received receipts, the sheep tax and the grain harvest tax.

Documentation of Taxpayer 5

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Torino 12667 (<i>DO Varia</i> 33)	Sheep tax receipt	Egyptian year 9, Phamenoth 30 (of P II?)	—
O. Torino 12661 (<i>DO Varia</i> 34)	Slave(?), sheep, and yoke tax receipt	Egyptian year 9, Pharmouthi 24 (of P II?)	—
O. Torino 12686 (<i>DO Varia</i> 35)	Yoke tax receipt	Egyptian year 10, Khoiak 16 (of P II?)	—
O. Torino 12668 (<i>DO Varia</i> 36)	Slave(?) tax receipt	Egyptian year 10, Tybi 3 (of P II?)	—
O. Torino 12675 (<i>DO Varia</i> 37)	Grain harvest tax receipt	Egyptian year 10, Pharmouthi 4 (of P II?)	—
O. Torino 12690 (<i>DO Varia</i> 38)	Grain harvest tax receipt	Pharmouthi 18 and 26	—

TAXPAYER 6: Amenonthes son of Parates (Dem. *ʿImn-ḥtp sʿ Pa-rt*, Gr. Ἀμενωθ πα Φαρατ, var. Ἐμονατοπ πα Πιριτ), the choachyte and pastophoros,⁷⁸⁰ and his daughter Senmonthis daughter of Amenonthes (Dem. *Tʿ-šr.t-mnt ta ʿImn-ḥtp*, Gr. Τσεμμωντ)

Amenonthes son of Parates bears the epithet “the choachyte” (Dem. *pʿ wʿḥ-mw*) in one of his burial tax receipts, OIM 19312 (**Cat. no. 23**), confirming the impression given by his numerous burial tax receipts that he was involved in the funerary industry. Amenonthes son of Parates also appears to have cultivated a garden or orchard located within a temple estate based on his receipts for the fruit tax dating from before the extension of the tax in year 22 of Ptolemy II to gardens and orchards outside temple estates. Other mortuary priests also appear to have cultivated such gardens or orchards (cf. **Taxpayers 10, 15, and 27**).

Amenonthes son of Parates is also known from two papyri. He is a contractor in P. Phil. 29-86-517 (*P. Phil. dem. 13*), a Demotic sales contract dated to year 12, Khoiak, of Ptolemy II (273 B.C.). There Amenonthes son of Parates is titled “pastophoros of Amenophis in the west of Thebes” (Dem. *wn-pr n ʿImn-ipy n pr-ḥmnt Nīw.t*), which is the formal, “priestly” title applied to choachytes in early Ptolemaic notarial contracts from Thebes. He sells his entire estate to the woman Thabis daughter of Teos, her mother being Taminis (Dem. *šḥm.t Tʿy-bʿ ta Dd-ḥr, mw.t=s Ta-mn*), probably his wife though she is not named as such since sales of a husband’s entire estate to his wife were relatively common in early Ptolemaic Thebes. His estate consists of a share of a house that he inherited from his mother, the woman Taminis daughter of Pamonnasis (Dem. *šḥm.t Ta-mn ta Pa-mn-s*), and his “tombs which are in the necropolis of Djeme, their revenues (*šty.w*), and their things (*iḥy.w*),” confirming that the pastophoros Amenonthes son of Parates of P. Phil. 29-86-517 (*P. Phil. dem. 13*) was a mortuary priest and therefore probably identical with the choachyte Amenonthes son of Parates of the ostraca. A garden or orchard is not mentioned. P. Phil. 29-86-517 (*P. Phil. dem. 13*) is part of the Archive of Psenminis son of Bel (317–217 B.C.). P. Phil. 29-86-517 (*P. Phil. dem. 13*) probably entered the archive when Thabis daughter of Teos, her mother being Taminis, gave it to her brother for safekeeping because much of the archive seems to have been in the possession of her brother the pastophoros Osoroeris son of Teos, his mother being Taminis (Dem. *Wsīr-wr sʿ Dd-ḥr, mw.t=s Ta-mn*), at one point before it was sealed for the last time.

Amenonthes son of Parates is also known from a second papyrus, P. BM 10078 (Reich), dated to year 14, Mesore 4, king not named, a receipt acknowledging that he has paid 2 1/2 kite for the tax of the tomb, possibly a form of the 2 1/2 kite for the tax of the house.⁷⁸¹ Interestingly, the papyrus was presented to the British Museum by J. G. Wilkinson,⁷⁸² who also presented several ostraca of Amenonthes son of Parates; perhaps they were originally part of the same find?

Amenonthes son of Parates appears to be the father of **Taxpayer 19**, Senmonthis daughter of Amenonthes, since they are named together on OIM 19303 (**Cat. no. 15**) and OIM 19329 (**Cat. no. 37**), and some of their ostraca are found together in the Oriental Institute Museum in Chicago.

Finally, Amenonthes son of Parates’ receipts provide evidence for dating the yoke tax to the first half of the reign of Ptolemy II, prior to the salt tax. Amenonthes son of Parates is the payer on at least five yoke tax receipts dating between Egyptian year 12 and Egyptian year 18 and on numerous other Theban receipts ranging from Egyptian year 9 to Egyptian year 34. Any Egyptian year greater than 26 must belong to Ptolemy II since no other Ptolemy reigned so long in the late fourth and third centuries B.C. Amenonthes son of Parates is also securely attested in Egyptian years 20 and 24 of Ptolemy II by two burial tax receipts and a burial plot receipt that name the reigning pharaoh and in Egyptian year 12 of Ptolemy II as contractor in P. Phil. 29-86-517 (*P. Phil. dem. 13*). Other Egyptian years less than 27 could theoretically belong to Ptolemy III, but this would result in a long career with a twelve year gap in the middle, from Egyptian year 34 to Egyptian year 9, so it is preferable to date all the receipts naming Amenonthes son of Parates to Ptolemy II, including the yoke tax receipts.⁷⁸³

780. Devauchelle (“Notes sur quelques ostraca démotiques,” p. 382) signals two more yoke tax receipts of Amenonthes son of Parates in the Michel Malinine collection.

781. Following the corrections suggested by Depauw, *Archive of Teos and Thabis*, pp. 202–03.

782. N. J. Reich, *Papyri juristischen Inhalts in hieratischer und demotischer Schrift aus dem British Museum* (Denkschriften der Kaiserlichen Akademie der Wissenschaften in Wien, philosophisch-historische Klasse 55, Abhandlung 3; Vienna, 1914), p. 82; the papyrus was probably presented to the museum in 1834; compare *ibid.*, pp. 43, 60.

783. Muhs, “Chronology,” pp. 76–77 (§ I. E).

Documentation of Taxpayer 6

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
T. Wångstedt 49 (<i>OrSuec</i> 16: 44–46 [¶18])	Fruit tax receipt ⁷⁸⁴	[Egyptian year 9], Phamenoth 17 (of P II?)	—
O. BM 5712 (<i>OrSuec</i> 18: 84–85 [¶13])	Yoke tax receipt ⁷⁸⁵	Egyptian year 12, Khoiak 24 (of P II?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5760 (<i>OrSuec</i> 17: 34–36 [¶7])	Yoke tax receipt	Egyptian year 12, Pharmouthi 22 (of P II?)	Luxor, J. G. Wilkinson, 1834 (Vleeming, <i>Ostraka Varia</i> : 95 [n. 1])
O. BM 5749 (ZÄS 53: 122 [¶d])	Burial tax receipt	Egyptian year 13, Phamenoth 14 (of P II?)	Thebes, J. G. Wilkinson, 1834 (mu.)
OIM 19350 (Cat. no. 56)	Fruit tax receipt	Egyptian year 13, Phamenoth 17 (of P II?)	H. Nelson, 1955 (mu.)
O. BM 5747 (<i>OrSuec</i> 17: 40–41, 43 [¶14])	Yoke tax receipt	[Egyptian year 14], Pachons 4 (of P II?)	Luxor, J. G. Wilkinson, 1834 (Vleeming, <i>Ostraka Varia</i> : 95 [n. 1])
OIM 19313 (Cat. no. 24)	Yoke tax receipt	[Egyptian year 15], Mesore 2 (of P II?)	H. Nelson, 1955 (mu.)
O. BM 5768 (<i>OrSuec</i> 19–20: 23–24 [¶1])	Receipt for 3/4 kite	Egyptian year 15, Payni 8 (of P II?)	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5721 (<i>OrSuec</i> 19–20: 24–25 [¶2])	Receipt for 2 kite	Egyptian year 16, Pharmouthi 19 (of P II?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5745 (<i>OrSuec</i> 17: 44, 48 [¶19])	Yoke tax receipt	Egyptian year 18, Thoth 16 (of P II?)	Luxor, J. G. Wilkinson, 1834 (Vleeming, <i>Ostraka Varia</i> : 95 [n. 1])
OIM 19312 (Cat. no. 23) ⁷⁸⁶	Burial tax receipt	Egyptian year 19, Pachons 20 (of P II?)	H. Nelson, 1955 (mu.)
OIM 19319 (Cat. no. 29)	Burial tax receipt	Egyptian year 20, Mecheir 20, of Ptolemy II	H. Nelson, 1955 (mu.)
OIM 19329 (Cat. no. 37) ⁷⁸⁷	Salt tax receipt	Egyptian year 23, Phamenoth 15 (of P II?)	H. Nelson, 1955 (mu.)
OIM 19317 (Cat. no. 27)	Burial plot receipt	Egyptian year 24, [Mecheir?] 30, of Ptolemy II and his son	H. Nelson, 1955 (mu.)
OIM 19326 (Cat. no. 34)	Price of castor oil receipt	Fiscal year 25, Pachons 16 (of P II?)	H. Nelson, 1955 (mu.)
<i>DO Louvre</i> 74 (pp. 153–54, pl. 19)	Burial tax receipt	Egyptian year 24, Pachons 30, of Ptolemy II and his son	Thebes, A. Cattai, 1886 (ed.)
OIM 19296 (Cat. no. 8)	Burial tax receipt	Egyptian year 25(?), Pachons 10 (of P II?)	H. Nelson, 1955 (mu.)
OIM 19322 (Cat. no. 31)	Receipt for 30 naubia	Egyptian year 28, Mecheir 27 (of P II)	H. Nelson, 1955 (mu.)
OIM 19330 (Cat. no. 38)	Salt tax receipt	Egyptian year 29, Epeiph 25 (of P II)	H. Nelson, 1955 (mu.)
OIM 19303 (Cat. no. 15) ⁷⁸⁸	Price of oil receipt	Egyptian year 33, Pachons 10 (of P II)	H. Nelson, 1955 (mu.)
OIM 19290 (Cat. no. 2)	Salt tax receipt	Egyptian year 34, Pachons 14 (of P II)	H. Nelson, 1955 (mu.)

784. The tax name is unread in the edition.

785. The tax name is read as *ḥd bk* or “slave tax” in the edition.786. The name *ʾImn-ḥtp s; Pa-rt* is followed by the epithet *p; w; ḥ-mw* or “the choachyte.”787. With *T3-šr.t-mnt* his daughter.788. With *T3-šr.t-mnt ta ʾImn-ḥtp*.

TAXPAYER 7: Pais son of Parates (Dem. *Pa-ḥy sꜣ Pa-rt*)⁷⁸⁹

Documentation of Taxpayer 7

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Heerlen BL 233 (<i>DO Varia</i> 43)	Yoke tax receipt	Egyptian year 10, Phaophi 7 (of P II?)	Luxor(?), 1900–1910(?), C. M. Kaufmann, 1920 (ed., p. 1)
O. Heerlen BL 277 (<i>DO Varia</i> 44)	Yoke tax receipt	Egyptian year 10, Payni 24 (of P II?)	Luxor(?), 1900–1910(?), C. M. Kaufmann, 1920 (ed., p. 1)
O. Heerlen BL 311 (<i>DO Varia</i> 52)	<i>Nḥt</i> -tax receipt	Egyptian year 11, Payni 25 (of P II?)	Luxor(?), 1900–1910(?), C. M. Kaufmann, 1920 (ed., p. 1)
O. Heerlen BL 380 (<i>DO Varia</i> 48)	Yoke tax receipt	Egyptian year 12, Mecheir 3 (of P II?)	Luxor(?), 1900–1910(?), C. M. Kaufmann, 1920 (ed., p. 1)
O. Heerlen BL 234 (<i>DO Varia</i> 49)	Yoke tax receipt	Egyptian year 12, Pachons 19 (of P II?)	Luxor(?), 1900–1910(?), C. M. Kaufmann, 1920 (ed., p. 1)

TAXPAYER 8: Teos son of Petenephotes (Dem. *Dd-ḥr sꜣ Pꜣ-ti-nfr-ḥtp*)⁷⁹⁰

Documentation of Taxpayer 8

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Heerlen BL 256 (<i>DO Varia</i> 46)	Yoke tax receipt	Egyptian year 11, Pachons 27 (of P II?)	Luxor(?), 1900–1910(?), C. M. Kaufmann, 1920 (ed., p. 1)
OIM 19318 (Cat. no. 28)	Yoke tax receipt	[Egyptian year 13], Phaophi 9 (of P II?)	H. Nelson, 1955 (mu.)
OIM 19299 (Cat. no. 11)	Yoke tax receipt	[Egyptian year 13], Khoiak 27 (of P II?)	H. Nelson, 1955 (mu.)
OIM 19300 (Cat. no. 12)	Yoke tax receipt	[Egyptian year 13], Phamenoth 9 (of P II?)	H. Nelson, 1955 (mu.)
O. Brook. 12768 1727 (<i>Cat. Brook. dem.</i> 81)	Yoke tax receipt	[Egyptian year 13], Pachons 2 (of P II?)	1880–1896, C. E. Wilbour, 1916

TAXPAYER 9: Psenminis son of Peteminis (Dem. *Pꜣ-šr-mn sꜣ Pꜣ-ti-mn*)

Documentation of Taxpayer 9

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 19488 (<i>OrSuec</i> 17: 36–37 [¶8])	Yoke tax receipt	Egyptian year 12, Pachons 18 (of P II?)	Karnak, E. A. T. W. Budge, 1887 (mu.)
O. BM 19412 (<i>OrSuec</i> 19–20: 25–26 [¶3])	Yoke tax receipt	Egyptian year 18, Tybi 29 (of P II?)	Karnak, E. A. T. W. Budge, 1887 (mu.)
O. BM 20333 (<i>OrSuec</i> 17: 49, 54 [¶26])	Yoke tax receipt	Egyptian year 19, Khoiak 8 (of P II?)	G. J. Chester, 1887 (mu.)

789. Devauchelle (“Notes sur quelques ostraca démotiques,” pp. 382–83) signals two more *nḥb*-receipts of *Pa-ḥy sꜣ Pa-rt* in the Michel Malinine collection.

790. Devauchelle (“Notes sur quelques ostraca démotiques,” pp. 382–83) suggests that *Dd-ḥr sꜣ Pꜣ-ti-nfr-ḥtp* may be a brother of *Pa-rt*

sꜣ Pꜣ-ti-nfr-ḥtp of O. Heerlen BL 300 (*DO Varia* 47) and of *Pa/Pꜣy-mn sꜣ Pꜣ-ti-nfr-ḥtp* and *ʿImn-ḥtp sꜣ Pꜣ-ti-nfr-ḥtp* known from five and at least six ostraca respectively in the Michel Malinine collection.

TAXPAYER 10: Teos son of Pais (Dem. *Dd-ḥr sꜣ Pa-ḥy*)

Teos son of Pais' receipt for one uncertain payment for seed, O. BM 43597 (*OrSuec* 31–32: 27 [¶17]), and his possible mention on OIM 19305 + 19380 (**Cat. no. 17**), could suggest that Teos son of Pais was a farmer, though mortuary priests sometimes also kept gardens and paid the fruit tax (cf. **Taxpayers 6, 15, and 27**).

Teos son of Pais' receipts provide evidence for dating the yoke tax to the first half of the reign of Ptolemy II, prior to the salt tax. Teos son of Pais is known from five yoke tax receipts from Egyptian year 12 to Egyptian year 18 and from a price of oil receipt from Egyptian year 31, which must date to Ptolemy II. If the yoke tax receipts date to Ptolemy III, a nineteen year gap exists between the price of oil receipt and the earliest yoke tax receipt, whereas only a twelve year gap exists if the yoke tax receipts dated to Ptolemy II.⁷⁹¹

Documentation of Taxpayer 10

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 19573 (<i>OrSuec</i> 17: 37–39 [¶10]) ⁷⁹²	Yoke tax receipt	Egyptian year 12, Mesore 5 (of P II?)	Karnak, E. A. T. W. Budge, 1887 (mu.)
<i>DO Louvre</i> 10 (p. 88, pl. 3)	Yoke tax receipt ⁷⁹³	Egyptian year 13, Khoiak 28 (of P II?)	Thebes, A. Cattai, 1886 (ed.)
O. BM 19340 (<i>OrSuec</i> 17: 45, 49 [¶20]) ⁷⁹⁴	Yoke tax receipt	Egyptian year 18, Thoth 21 (of P II?)	Karnak, E. A. T. W. Budge, 1887 (mu.)
O. BM 19328 (<i>OrSuec</i> 17: 45–46, 50 [¶21]) ⁷⁹⁵	Yoke tax receipt	Egyptian year 18, Epeiph 22 (of II?)	Karnak, E. A. T. W. Budge, 1887 (mu.)
O. BM 19386 (<i>OrSuec</i> 17: 46, 51 [¶22]) ⁷⁹⁶	Yoke tax receipt	Egyptian year 18, Mesore 21 (of P II?)	Karnak, E. A. T. W. Budge, 1887 (mu.)
O. IFAO 1004 (<i>BIFAO</i> 85: 101–02, pl. 18)	Price of oil receipt	Egyptian year 31, Pharmouthi 12 (of P II)	—
O. BM 43597 (<i>OrSuec</i> 31–32: 27 [¶17])	Payment for flax seed(?)	Egyptian year 31, ⁷⁹⁷ Pharmouthi 21 (of P II)	1907 (mu.)

TAXPAYER 11: Psenamounis son of Panas (Dem. *Pꜣ-šr-ḫmn sꜣ Pa-nꜣ*)

Documentation of Taxpayer 11

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
OIM 19295 (Cat. no. 7)	Receipt for tax-farming revenues	Egyptian year 15, Thoth 12 (of P I? or P II?)	H. Nelson, 1955 (mu.)
T. BM 29532 (<i>OrSuec</i> 31–32: 34–35)	Yoke tax receipt	Egyptian year 16, Thoth 26 and Phaophi 16 (of P II?)	(?)

791. Muhs, “Chronology,” pp. 77–78 (§ I. F).

792. The editor read the name of the taxpayer as *Dd-ḥr sꜣ Pa-wn*, but see Vleeming, *Ostraka Varia*, p. 99.

793. The editor read *nḥḥ(?)* “oil,” but the tall vertical stroke after the *nḥ*-group is more typical of *nḥb* “yoke” and the scribe *Pa-ḥy* who signs this receipt is a well-known yoke tax scribe.

794. The editor erroneously gave the inventory number as O. BM 19349. The editor read the name of the taxpayer as *Dd-ḥr sꜣ Pa-wn*, but see Vleeming, *Ostraka Varia*, p. 99.

795. The editor read the name of the taxpayer as *Dd-ḥr sꜣ Pa-wn*, but see Vleeming, *Ostraka Varia*, p. 99.

796. The editor read the name of the taxpayer as *Dd-ḥr sꜣ Pa-wn*, but see Vleeming, *Ostraka Varia*, p. 99.

797. The editor dated this text “ptolemäische Zeit (Ptol. VI, VIII, IX),” but the amount of the payment favors an early Ptolemaic date and then the high year number can refer only to Ptolemy II.

TAXPAYER 12: Panouphis son of Petenephotes (Dem. *Pa-nfr sꜣ Pꜣ-ti-nfr-ḥtp*), the choachyte

Panouphis son of Petenephotes bears the epithet “the choachyte” (Dem. *pꜣ wꜣḥ-mw*) in one of his burial tax receipts, O. Brook. 37.1865 (*Mél. Mariette*: 148–49 [¶4]), confirming the impression given by his burial tax receipts that he was involved in the funerary industry.

Panouphis son of Petenephotes is perhaps the father of **Taxpayer 17**, Psenenteris son of Panouphis (Dem. *Pꜣ-šr-nꜣ-ntr.w sꜣ Pa-nfr*), because though the latter bears no title, he was probably also a choachyte, judging from his several burial tax receipts, and the burial tax receipts of both are part of a small collection of ostraca transferred from the New York Historical Society to the Brooklyn Museum. If Panouphis son of Petenephotes is indeed the father of **Taxpayer 17**, Psenenteris son of Panouphis, then he may also be the father of **Taxpayer 33**, Thotsutmis son of Panouphis (Dem. *Dḥwty-sdm sꜣ Pa-nfr*).

Panouphis son of Petenephotes’ receipts provide evidence for dating the yoke tax to the first half of the reign of Ptolemy II, prior to the salt tax. He is known from one yoke tax receipt dating from Egyptian year 18 and from three burial tax receipts dating from Egyptian years 15 to 19. If the yoke tax receipt dates to Ptolemy III, it dates thirty-seven years later than the latest burial tax receipt.⁷⁹⁸

Documentation of Taxpayer 12

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Brook. 37.1860 (<i>Mél. Mariette</i> : 147–48 [¶2])	Burial tax receipt	Egyptian year 15, Pharmouthi 6 (of P II?)	H. J. Anderson, New York Historical Society, 1937
O. Ash. 513 (<i>OrSuec</i> 17: 47–48, 53 [¶24]) ⁷⁹⁹	Yoke tax receipt	Egyptian year 18, Epeiph 9 (of P II?)	F. Ll. Griffith(?) (mu.)
O. Brook. 37.1859 (<i>Mél. Mariette</i> : 148 [¶3])	Burial tax receipt	Egyptian year 18, ⁸⁰⁰ Mesore 14 (of P II?)	H. J. Anderson, New York Historical Society, 1937
O. Brook. 37.1865 (<i>Mél. Mariette</i> : 148–49 [¶4]) ⁸⁰¹	Burial tax receipt	Egyptian year 19, Phamenoth 12 (of P II?)	H. J. Anderson, New York Historical Society, 1937

TAXPAYER 13: Pemaus(?) son of Teos (Dem. *Pꜣ-my(?) sꜣ Dd-ḥr*)

Documentation of Taxpayer 13

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
OIM 19352 (Cat. no. 58)	Yoke tax receipt	Egyptian year 17, Payni 8 (of P II?)	H. Nelson, 1955 (mu.)
<i>DO Louvre</i> 914 (p. 199, pl. 70)	Yoke tax receipt ⁸⁰²	Egyptian year 18, Payni 18 (of P II?)	(?) (ed.)
OIM 19344 (Cat. no. 51)	Yoke tax receipt	Egyptian year 19, Pharmouthi 17 (of P II?)	H. Nelson, 1955 (mu.)

798. Muhs, “Chronology,” pp. 78–81 (§ I. G).

799. The editor read the name of the taxpayer as *Pa-dḥwty sꜣ Pꜣ-ti-nfr-ḥtp*, but see Vleeming, *Ostraka Varia*, p. 99.

800. The editor read the date as Egyptian year 16, but *Cat. Brook. dem.* 59, rereads Egyptian year 18. I have verified the latter reading on the original.

801. The name *Pa-nfr sꜣ Pꜣ-ti-nfr-ḥtp* is followed by the epithet *pꜣ wꜣḥ-mw* or “the choachyte.”

802. The name of the tax was not read in the edition, but it is clearly *nḥb*.

TAXPAYER 14: Pathaut son of Pithis (Gr. Παθαὺτ πα Πίθις)

Documentation of Taxpayer 14

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Stras. G 666 (<i>GO Strass.</i> 173)	Monthly tax receipt	Year 18, Phaophi (of P II?)	—
O. Stras. G 667 (<i>GO Strass.</i> 174)	Monthly tax receipt	Year 18, Tybi 24 (of P II?)	—
O. Stras. G 995 (<i>GO Strass.</i> 1)	Monthly tax receipt	..., Hathyr 27	—

TAXPAYER 15: Psenchonsis son of Teos (Dem. *Pꜣ-šr-ḥnsw sꜣ Dd-ḥr*, Gr. Ψεμμειν [sic]) and Senmonthis his wife (Dem. *Tꜣ-šr.t-mnt tꜣyꜣf rmt.t*)

Psenchonsis son of Teos would appear to have been a mortuary priest of some kind based on his payment of the income of a server tax (**Cat. no. 47**) and the order for him to deliver two people (**Cat. no. 13**). He is perhaps also known from OIM 19305 + 19380 (**Cat. no. 17**), an account of payments for the fruit tax, so he may also have cultivated a garden, as other mortuary priests may have done (cf. **Taxpayers 6, 10, and 27**).

Documentation of Taxpayer 15

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
OIM 19315 (Cat. no. 25)	Yoke tax receipt	Egyptian year 19, Hathyr 19 (of P II?)	H. Nelson, 1955 (mu.)
(?)OIM 19293 (Cat. no. 5) ⁸⁰³	Unspecified tax receipt	Egyptian year 21(?), ... day 12(?) (of P II?)	H. Nelson, 1955 (mu.)
OIM 19342 (Cat. no. 49)	Receipt for 15 naubia	Egyptian year 25, Phamenoth 30 (of P II?)	H. Nelson, 1955 (mu.)
OIM 19327 (Cat. no. 35) ⁸⁰⁴	Price of oil receipt	Egyptian year 30, Phamenoth 24 (of P II)	H. Nelson, 1955 (mu.)
<i>DO Louvre</i> 908 (pp. 89–90, pl. 68)	Price of oil receipt	Egyptian year 36, Mesore 20 (of P II)	(?) (ed.)
OIM 19304 (Cat. no. 16)	Price of oil receipt	Egyptian year 38, Phamenoth 15 (of P II)	H. Nelson, 1955 (mu.)
OIM 19340 (Cat. no. 47)	Salt tax and income of a server tax receipt	Egyptian year 6, Phamenoth 25(?) (of P III?)	H. Nelson, 1955 (mu.)
OIM 19301 (Cat. no. 13)	Order for delivery of two people	... Mesore(?) ...	H. Nelson, 1955 (mu.)

TAXPAYER 16: Panas son of Pchorchonsis (Dem. *Pa-nꜣ sꜣ Pꜣ-ḥl-ḥnsw*, Gr. Πανᾶς Φορχώνσιος), the pastophoros and choachyte

Panas son of Pchorchonsis bears no epithets in his ostraca, but the large number of burial tax receipts gives the impression that he was involved in the funerary industry.

Panas son of Pchorchonsis is also known from one papyrus in the Archive of Pechutes son of Pchorchonsis (337–191 B.C.). He is a contractor in *P. BM* 10026 (Andrews 1), a Demotic sales contract dated to year 21, Hathyr, of Ptolemy II and his son (265 B.C.). He is titled “pastophoros of Amenophis in the west of Thebes” (Dem. *wn[-pr] n ꜣImn-ipy n pr-imnt n Niw.t*), which is the formal, “priestly” title applied to choachytes in the

803. It is unclear whether the taxpayer is *Pꜣ-šr-dḥwty* or *Pꜣ-šr-ḥnsw*.

804. With *Tꜣ-šr.t-mnt* his wife.

early Ptolemaic notarial contracts from Thebes. In *P. BM 10026* (Andrews 1), the woman Eschonsis daughter of Teos, her mother being Thabis (Dem. *šhm.t Ns-ḥnsw ta Dd-ḥr, mw.t=s Tʒy-bʒ*), sells to Panas son of Pchorchonsis, his mother being Eschonsis, her eldest son, one-half of one house in Thebes, an entire second house in Thebes, and one-half of a third house in Djeme, as well as one-half of “her position as choachyte of Hermonthis” (Dem. *tʒy=y wpy.t n wʒḥ-mw n ʾIwnw-mnt*) and one-half of “her position as choachyte of the tomb chapels which are in the necropolis of Djeme” (Dem. *tʒy=y wp.t n wʒḥ-mw n nʒ ḥw.t.w nty ḥr tʒ ḥʒs.t Dmʒ*), confirming that the pastophoros Panas son of Pchorchonsis of *P. BM 10026* (Andrews 1) was a choachyte and therefore probably identical with the Panas son of Pchorchonsis of the ostraca. In return, Panas son of Pchorchonsis must give his mother food, clothing, and half of the income of “the position of choachyte” (Dem. *tʒ wp.t n wʒḥ-mw*) while she lives, and he must embalm and bury her after she dies.

Pchorchonsis son of Panas, the father of Panas son of Pchorchonsis, had previously sold his occupation as choachyte to his wife Eschonsis daughter of Teos in return for support in old age and burial after death in *P. Louvre 2429 bis* (*P. Schreibertradition 5*), dated to year 13, Pharmouthi, of Ptolemy I (292 B.C.), and in *P. Louvre 2428* (*P. Schreibertradition 108*), dated to year 8, Khoiak, of Ptolemy II (275 B.C.). Eschonsis daughter of Teos in turn sold half of this property to her younger son Patemis son of Pchorchonsis in *P. Louvre 2424* (*P. Schreibertradition 11*), dated to year 19, Hathyr, of Ptolemy II and son (267 B.C.), before selling the other half to her elder son Panas son of Pchorchonsis, as described above.

Panas son of Pchorchonsis may thus be the son of the Pchorchonsis son of Panas (Dem. *Pʒ-ḥl-ḥnsw sʒ Pa-nʒ*) named on *O. BM 31274* (*OrSuec 17: 39–40, 42 [¶13]*), a yoke tax receipt dated to year 14, Mesore 4, probably of Ptolemy II, purchased from R. J. Moss and Co. in 1899. Panas son of Pchorchonsis may also be the brother of **Taxpayer 22**, Patemis son of Pchorchonsis (Dem. *Pa-itm sʒ Pʒ-ḥr-ḥnsw*), and the father of **Taxpayer 39**, Espemetis son of Panas (Dem. *Ns-pʒ-mty sʒ Pa-nʒ*).

Documentation of Taxpayer 16

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 5781 (<i>OrSuec 23–24: 8–9 [¶1]</i>)	Burial tax receipt	Egyptian year 21, Pachons, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5686 (<i>ZÄS 53: 121 [¶b]</i>)	Burial tax receipt	Egyptian year 22, Hathyr 15, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5709 (<i>OrSuec 23–24: 25–26 [¶14]</i>) ⁸⁰⁵	Burial tax receipt	Egyptian year 22, ⁸⁰⁶ Tybi 10, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5783 (<i>OrSuec 23–24: 9–10 [¶2]</i>)	Burial tax receipt	Egyptian year 22, Phamenoth 20, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5685 (<i>ZÄS 53: 120–21 [¶a]</i>)	Burial tax receipt	Egyptian year 22, Pharmouthi 12, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5780 (<i>OrSuec 23–24: 10–11 [¶3]</i>)	Burial tax receipt	Egyptian year 22, Pharmouthi 20, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5785 (<i>OrSuec 23–24: 12–13 [¶4]</i>)	Burial tax receipt	Egyptian year 22, Pharmouthi 20, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5788 (<i>OrSuec 23–24: 13–14 [¶5]</i>)	Burial tax receipt	Egyptian year 23, Mecheir 23, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5775 (<i>OrSuec 23–24: 15–16 [¶7]</i>)	Burial tax receipt	Egyptian year 24, Tybi 16, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5776 (<i>OrSuec 23–24: 14–15 [¶6]</i>)	Burial tax receipt	Egyptian year 24, Tybi 22, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5784 (<i>OrSuec 23–24: 16–17 [¶8]</i>)	Burial tax receipt	Egyptian year 24, Mecheir 15, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)

805. = O. BM 5709 + 5717 + 5731; the editor erroneously gave the inventory numbers as O. BM 5709 + 5717 + 5721.

806. The editor did not read the year number, but see Vleeming, “Minima Demotica,” p. 359.

Documentation of Taxpayer 16 (*cont.*)

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 5766 (<i>OrSuec</i> 23–24: 17–18 [¶9])	Burial tax receipt	Egyptian year 24, Pharmouthi 30, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5787 (<i>OrSuec</i> 23–24: 19–21 [¶10])	Burial tax receipt	Egyptian year 25, Mecheir 18, of Ptolemy II and his son	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5724 (<i>OrSuec</i> 31–32: 6–7 [¶1]) ⁸⁰⁷	Receipt for 5 kite	Egyptian year 26, ... day 12 (of P II?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5778 (<i>OrSuec</i> 23–24: 21–22 [¶4])	Burial tax receipt	Egyptian year 30, Hathyr 19 (of P II)	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5773 (<i>OrSuec</i> 23–24: 22–24 [¶12])	Burial tax receipt	Egyptian year 30, Mecheir 22 (of P II)	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5846 (<i>GO Wilcken</i> 1340)	Salt tax receipt	Fiscal year 31, Payni 14 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5700 (<i>OrSuec</i> 23–24: 24–25 [¶13]) ⁸⁰⁸	Burial tax receipt	Egyptian year 31, ⁸⁰⁹ Mecheir 8 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)

TAXPAYER 17: Psenenteris son of Panouphis (Dem. *P3-šr-n3-ntr.w s3 Pa-nfr*), the pastophoros

Psenenteris son of Panouphis bears no epithets in his ostraca, but his several burial tax receipts give the impression that he was involved in the funerary industry.

Psenenteris son of Panouphis is also known from OIM 19321 (**Cat. no. 30**), a list of names, possibly of mortuary priests, and from O. TT 32 (*Shore Studies*, p. 357), a burial tax receipt dated to Egyptian year 22, Thoth 30. In the latter text, the Overseer of the Necropolis acknowledges receipt of a burial tax payment for one person from one *Hnsw-m3' s3 Wpy-mn* and consequently agrees not to interfere with Psenenteris son of Panouphis about the tax for the one person.

Psenenteris son of Panouphis is perhaps further known from three papyri comprising the Archive of Panouphis son of Psenenteris (230–214 B.C.). The Psenenteris son of Panouphis named in these papyri had two brothers, Patemis son of Panouphis (Dem. *Pa-tm s3 Pa-nfr*) and Thotsutmis son of Panouphis (Dem. *Dhwty-sdm s3 Pa-nfr*), and a son, Panouphis son of Psenenteris (Dem. *Pa-nfr s3 P3-šr-n3-ntr.w*), the final owner of the archive. The papyri appear to date after the deaths of Psenenteris son of Panouphis and his younger brother Patemis son of Panouphis since the son of the former acts in his place, while the latter seems to have had no successor as choachyte. In two of these papyri (*P. BM* 10227 [Andrews 15] and *P. Berlin* 3089 [ZÄS 109: 166–71] + *P. BM* 10426 [Andrews 20]), dated to year 17, Epeiph, of Ptolemy III (230 B.C.), Thotsutmis son of Panouphis and Panouphis son of Psenenteris agree to divide the tombs of Patemis son of Panouphis between them. The latter two are titled “pastophoros of Amenophis in the west of Thebes” (Dem. *wn[-pr] n 3Imn-ipy n pr-ımnt n Niw.t*), which is the formal, “priestly” title applied to choachytes in early Ptolemaic notarial contracts from Thebes. The son is likely to have inherited the title and occupation from his father Psenenteris son of Panouphis, which would support identifying him with the burial taxpayer of the ostraca. A few years later Thotsutmis son of Panouphis may also have died without successor as choachyte since his wife then cedes his share of the same tombs back to Panouphis son of Psenenteris in the third papyrus (*P. BM* 10377 [Andrews 16]), dated to year 8, Phamenoth, of Ptolemy IV (214 B.C.).

Psenenteris son of Panouphis' father may be **Taxpayer 12**, Panouphis son of Petenephotos (Dem. *Pa-nfr s3 P3-ti-nfr-htp*) since the burial tax receipts of both are part of a small collection of ostraca transferred from the New York Historical Society to the Brooklyn Museum. Psenenteris son of Panouphis may also be the brother of **Taxpayer 33**, Thotsutmis son of Panouphis, if this taxpayer is to be identified with the pastophoros of the papyri.

807. The editor erroneously gave the inventory number as O. BM 5784.
808. = O. BM 5700 + 5704 + 5706 + 5733 + 5746 + 5750 + 5758.

809. The editor read the date as year 36, but see Vleeming, “Minima Demotica,” p. 359.

Documentation of Taxpayer 17

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Brook. 37.1858 (<i>Mél. Mariette</i> : 146–47 [¶1])	Burial tax receipt	Egyptian year 21, ⁸¹⁰ Epeiph 29 (of P II?)	H. J. Anderson, New York Historical Society, 1937
O. Brook. 37.1856 (<i>Mél. Mariette</i> : 149 [¶5])	Burial tax receipt	Egyptian year 23, Epeiph 30 (of P II?)	H. J. Anderson, New York Historical Society, 1937
O. Brook. 37.1861 (<i>Mél. Mariette</i> : 149–50 [¶6])	Burial tax receipt	Egyptian year 24, Tybi 22, of Ptolemy II and his son	H. J. Anderson, New York Historical Society, 1937
O. Brook. 37.1882 + 37.1857 (<i>Mél. Mariette</i> : 150 [¶7])	Burial tax receipt	Egyptian year 25, Pachons 10, of Ptolemy II and his son	H. J. Anderson, New York Historical Society, 1937
O. Brook. 37.1864 (<i>Mél. Mariette</i> : 151 [¶8])	Burial tax receipt	Egyptian year 25, Pachons 1 (of P II?)	H. J. Anderson, New York Historical Society, 1937
O. Brook. 37.1863 (<i>Mél. Mariette</i> : 151–52 [¶9])	Burial tax receipt	Egyptian year 26, Mecheir 11 (of P II?)	H. J. Anderson, New York Historical Society, 1937
<i>DO Louvre</i> 303 (p. 168, pl. 47)	Burial tax receipt	Egyptian year 30, Epeiph 18 (of P II)	(?) (ed.)
O. BM 20124 (<i>OrSuec</i> 29: 12 [¶7])	Price of oil receipt	Egyptian year 36, Pachons 26 (of P II)	Wadi el-Qurneh, G. J. Chester, 1887 (mu.)

TAXPAYER 18: Esminis son of Petenephtes (Dem. *Ns-mn sꜣ Pꜣ-tꜣ-nfr-ḥtp*) and Tabis his wife (Dem. *Tꜣy-bꜣ tꜣy=f rmt.t*)

Esminis son of Petenephtes would appear to have been a mortuary priest based on his numerous burial tax receipts and his one income of a server tax receipt. He is probably the husband of **Taxpayer 23**, Tabis the wife of Esminis (Dem. *Tꜣy-bꜣ tꜣy=rmt.t Ns-mn*), since they are named together on O. BM 5688 (*OrSuec* 27–28: 7–8 [¶2]) and their ostraca share the same inventory numbers (5600s and 5700s) in the British Museum.

Documentation of Taxpayer 18

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 5708 (<i>OrSuec</i> 27–28: 9–10 [¶4])	Income of a server tax receipt ⁸¹¹	Egyptian year 23, Thoth 13 (of P II?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5688 (<i>OrSuec</i> 27–28: 7–8 [¶2]) ⁸¹²	Salt tax receipt	Egyptian year 23, Khoiak 19 (of P II?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5730 (<i>OrSuec</i> 23–24: 27–29 [¶16])	Burial tax receipt	Egyptian year 25, Phamenoth 12 (of P II?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5744 (<i>OrSuec</i> 23–24: 29–30 [¶17])	Burial tax receipt	Egyptian year 26, Tybi 30 (of P II?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5678 (<i>OrSuec</i> 30: 34–35 [¶24])	Receipt for 2 kite	Egyptian year 27, Epeiph 12 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5734 (<i>OrSuec</i> 23–24: 30–31 [¶18])	Burial tax receipt	Egyptian year 28, Phamenoth 12 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5737 (<i>OrSuec</i> 23–24: 31–33 [¶19])	Burial tax receipt	Egyptian year 31, Tybi 21 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5755 (<i>OrSuec</i> 23–24: 33–34 [¶20])	Burial tax receipt	Egyptian year 32, ... 17 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)

810. The editor read the date as Egyptian year 14, but *Cat. Brook. dem.* 61 rereads Egyptian year 21. I have verified the latter reading on the original.

811. The editor read *ḥd ḥmꜣ* or “salt tax,” but see Vleeming, *Ostraka Varia*, p. 29.

812. With *Tꜣy-bꜣ* his wife.

Documentation of Taxpayer 18 (*cont.*)

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 5729 (<i>OrSuec</i> 23–24: 34–36 [¶21])	Burial tax receipt	Egyptian year 34, Hathyr 30 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5713 (<i>OrSuec</i> 29: 10 [¶5])	Price of oil receipt	Egyptian year 34, Mecheir 10 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5754 (<i>OrSuec</i> 29: 10–11 [¶6])	Price of oil receipt	Egyptian year 35, Thoth(?) 28 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
(?)O. BM 5738 (<i>OrSuec</i> 23–24: 35–36 [¶22])	Burial tax receipt	Egyptian year 35, Phamenoth 9 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)

TAXPAYER 19: Senmonthis daughter of Amenothēs (Dem. *T3-šr.t-mnt ta ʿImn-ḥtp*, Gr. Τσεμμωντ)

Senmonthis daughter of Amenothēs is probably the daughter of **Taxpayer 6**, Amenothēs son of Parates (Dem. *ʿImn-ḥtp s3 Pa-rt*), since they are named together on OIM 19303 (**Cat. no. 15**) and OIM 19329 (**Cat. no. 37**), and some of their ostraca are found together in the Oriental Institute Museum in Chicago.

Documentation of Taxpayer 19

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
OIM 19329 (Cat. no. 37) ⁸¹³	Salt tax receipt	Egyptian year 23, Phamenoth 15 (of P II?)	H. Nelson, 1955 (mu.)
OIM 19353 (Cat. no. 59)	Salt tax receipt	Egyptian year 26(?), Phaophi 19(?) (of P II)	H. Nelson, 1955 (mu.)
OIM 19311 (Cat. no. 22)	Salt tax receipt	Egyptian year 27, Hathyr 9 (of P II)	H. Nelson, 1955 (mu.)
OIM 19324 (Cat. no. 32)	Salt tax receipt	Egyptian year 27, Hathyr 6(?) (of P II)	H. Nelson, 1955 (mu.)
OIM 19303 (Cat. no. 15) ⁸¹⁴	Price of oil receipt	Egyptian year 33, Pachons 10 (of P II)	H. Nelson, 1955 (mu.)
(?)OIM 19337 (Cat. no. 44) ⁸¹⁵	(?)	Egyptian year 37(?) (of P II)	H. Nelson, 1955 (mu.)
O. Wien 302 (<i>OrSuec</i> 27–28: 17–18 [¶12])	Salt tax receipt	Egyptian year 3, Pharmouthi 9 (of P III?)	—

813. Names *ʿImn-ḥtp s3 Pa-rt* and *T3-šr.t-mnt* his daughter.814. With *ʿImn-ḥtp s3 Pa-rt*.815. Names only *T3-šr.t-mnt ta ...*

TAXPAYER 20: Chalbes son of Petenephtes (Dem. *Hrbs sꜣ Pꜣ-ti-nfr-ḥtp*), the choachyte

Chalbes' name was apparently uncommon enough that it had to be qualified only by his father's name in one of his ostraca, though in another ostraca it was qualified by the epithet "the choachyte" (Dem. *pꜣ wꜣḥ-mw*). Chalbes is probably the husband of **Taxpayer 21**, Tabis the wife of Chalbes (Dem. *Ta-bꜣ tꜣ rmt.t Hrbs*), who is probably identical to Tabis daughter of Parates (Dem. *Ta-bꜣ ta Pꜣ-rt*) since their ostraca share the same inventory numbers (5600s and 5700s) in the British Museum.

Documentation of Taxpayer 20

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 5762 ⁸¹⁶ (<i>OrSuec</i> 27–28: 25–26 [¶20]) ⁸¹⁷	Salt tax receipt	Egyptian year 24, Epeiph (of P II?)	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5837 (<i>RE</i> 4: 186–87 = <i>PSBA</i> 14: 89 = <i>DO Métrologie</i> 202 = <i>DO Louvre</i> : 64) ⁸¹⁸	Price of oil receipt	Egyptian year 30, Pachons 4 or 14	(?)
O. BM 5748 (<i>OrSuec</i> 29: 24–25 [¶20])	Price of oil receipt	... (?)	Thebes, J. G. Wilkinson, 1834 (mu.)

TAXPAYER 21: Tabis daughter of Parates (Dem. *Ta-bꜣ ta Pꜣ-rt*) = Tabis the wife of Chalbes (Dem. *Ta-bꜣ tꜣ rmt.t Hrbs*)

Tabis daughter of Parates is probably identical to Tabis the wife of Chalbes since their ostraca share the same inventory numbers (5600s and 5700s) in the British Museum, the same dates, and the same subject matter. For the same reasons Tabis is probably the wife of **Taxpayer 20**, Chalbes the choachyte (Dem. *Hrbs pꜣ wꜣḥ-mw*). Admittedly, Chalbes has no burial tax receipts, but he is titled choachyte; while Tabis lacks the title choachytest, she has several burial tax receipts.

Documentation of Taxpayer 21

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 5702 (<i>OrSuec</i> 30: 35–36 [¶26]) ⁸¹⁹	Receipt for one day	Egyptian year 27, Phaophi 17 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5690 (<i>OrSuec</i> 29: 13 [¶8]) ⁸²⁰	Price of oil receipt	Egyptian year 36, Mesore 17 (of P II)	Thebes, J. G. Wilkinson, 1834
O. BM 5753 (<i>OrSuec</i> 23–24: 40–41 [¶26]) ⁸²¹	Burial tax receipt	Egyptian year 2, Mecheir 9 (of P III?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5740 (<i>OrSuec</i> 23–24: 39–40 [¶25]) ⁸²²	Burial tax receipt	Egyptian year 2, Pharmouthi 16 (of P III?)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5767 (<i>OrSuec</i> 23–24: 41–42 [¶27]) ⁸²³	Burial tax receipt	Egyptian year 2, Payni 27 (of P III?)	Thebes, J. G. Wilkinson, 1857 (mu.)
O. BM 5756 (<i>OrSuec</i> 23–24: 42–43 [¶28]) ⁸²⁴	Burial tax receipt	Egyptian year 3, Mecheir 19 (of P III?)	Thebes, J. G. Wilkinson, 1834 (mu.)

816. The editor erroneously gave the inventory number as 5768.

817. The name *Hrbs* is followed by the epithet *pꜣ wꜣḥ-mw* or "the choachyte," unread by the editor.

818. With his wife (*ḥnꜣ tꜣ yꜣ rmt.t*). The name *Hrbs* is followed by the patronym *sꜣ Pꜣ-ti-nfr-ḥtp*.

819. Here named *Ta-bꜣ ta Pa-rt*.

820. The editor read *Ta-bꜣ tꜣ rmt.t [Ns-mn]*, but the hand copy favors *Ta-bꜣ tꜣ rmt.t [Hrbs]*, confirmed on the original.

821. Here named *Ta-bꜣ ta Pꜣ-rt*. The editor erroneously read the patronym as *Pa-rt*.

822. Here named *Ta-bꜣ ta Pꜣ-rt*. The editor erroneously gave the inventory number as O. BM 5739 and read the patronym as *Pa-rt*.

823. The editor restored *Ta-bꜣ tꜣ rmt.t [Hrbs]* "*Ta-bꜣ* the woman of [*Hrbs*]," but the man's name is completely lost; I have checked the reading on the original.

824. Here named *Ta-bꜣ tꜣ rmt.t Hrbs* "*Ta-bꜣ* the woman of *Hrbs*."

TAXPAYER 22: Patemis son of Pchorchonsis (Dem. *Pa-(i)tmꜣ sꜣ Pꜣ-hl-hnsw*), the pastophoros

Patemis son of Pchorchonsis bears no epithets in his ostraca, but his one burial tax receipt suggests that he was involved in the funerary industry.

Patemis son of Pchorchonsis is also known from several papyri in the Archive of Pechutes son of Pchorchonsis (337–191 B.C.), in which he is the contractor. There he is titled “pastophoros of Amenophis in the west of Thebes” (Dem. *wn[-pr] n ꜣImn-ipy n pr-ĩmnt n Niw.t*), which is the formal, “priestly” title applied to choachytes in early Ptolemaic notarial contracts from Thebes. The woman Eschonsis daughter of Teos, her mother is *Stꜣ.f-ir.t-bin.t* (Dem. *sh̄m.t Ns-hnsw ta Dd-hr, mw.tꜣs Stꜣ.f-ir.t-bin.t*), sold half of her property to her younger son Patemis son of Pchorchonsis in P. Louvre 2424 (*P. Schreibertradition* 11), dated to year 19, Hathyr, of Ptolemy II and his son (267 B.C.); she sold the other half to her elder son, **Taxpayer 16**, Panas son of Pchorchonsis in P. BM 10026 (Andrews 1), dated to year 21, Hathyr, of Ptolemy II and his son (264 B.C.). Patemis son of Pchorchonsis married *Ta-ktm* daughter of Lolous, her mother is *Tꜣy-ntm* (Dem. *Ta-ktm ta Rrw, mw.tꜣs Tꜣy-ntm*) in P. Louvre 2433 (*P. Eheverträge* 14), dated to year 33, Khoiak, of Ptolemy II (252 B.C.). Patemis son of Pchorchonsis borrowed 3 silver deben from his wife *Ta-ktm* daughter of Lolous and pledged all his property as security if he did not repay the loan within three years in P. Louvre 2443 (*P. Schreibertradition* 14), dated to Egyptian year 36, Mecheir, of Ptolemy II (249 B.C.); and indeed, four years later Patemis son of Pchorchonsis ceded the same property to her in P. Louvre 2438 (*P. Schreibertradition* 109), dated to Egyptian year 2, Phamenoth, of Ptolemy III (245 B.C.). She in turn sold the same property to Pchorchonsis son of Panas in P. Louvre 2431 (*P. Schreibertradition* 15), dated to Egyptian year 4, Pachons, of Ptolemy III (243 B.C.). *Ta-ktm(?)* the wife of Patemis may in fact be known from an ostrakon, OIM 19343 (**Cat. no. 50**), which mentions Egyptian year 2, presumably of Ptolemy III.

Patemis son of Pchorchonsis may thus be the son of the Pchorchonsis son of Panas (Dem. *Pꜣ-hl-hnsw sꜣ Pa-nꜣ*) named on O. BM 31274 (*OrSuec* 17: 39–40, 42 [¶13]), a yoke tax receipt dated to year 14, Mesore 4, probably of Ptolemy II, purchased from R. J. Moss and Co. in 1899. Patemis son of Pchorchonsis may also be the brother of **Taxpayer 16**, Panas son of Pchorchonsis (Dem. *Pa-nꜣ sꜣ Pꜣ-hr-hnsw*), and the uncle of **Taxpayer 39**, Espemetis son of Panas (Dem. *Ns-pꜣ-mty sꜣ Pa-nꜣ*).

Documentation of Taxpayer 22

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. IFAO 1003 (<i>BIFAO</i> 85: 101, pl. 18)	Price of oil receipt	Egyptian year 30, Payni 8 (of P II)	—
O. Birbeh 2 (<i>BIFAO</i> 98: 142, 148)	Burial tax receipt	Egyptian year 36, Hathyr 4 (of P II)	—

TAXPAYER 23: Tabis the wife of Esminis (Dem. *Tꜣy-bꜣ tꜣ rmt.t Ns-mn*)

Tabis the wife of Esminis is probably the wife of **Taxpayer 18**, Esminis son of Petenephtes (Dem. *Ns-mn sꜣ Pꜣ-ti-nfr-ḥtp*), since they are named together on O. BM 5688 (*OrSuec* 27–28: 7–8 [¶2]) and their ostraca share the same inventory numbers (5600s and 5700s) in the British Museum.

Documentation of Taxpayer 23

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 5696 (<i>OrSuec</i> 29: 15 [¶10])	Price of oil receipt	Egyptian year 37, Mesore 12 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5698 (<i>OrSuec</i> 29: 16 [¶11])	Price of oil receipt	Egyptian year 38, Pharmouthi 21 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5701 (<i>OrSuec</i> 29: 16–17 [¶12])	Price of oil receipt	Egyptian year 38, Pachons 2 (of P II)	Thebes, J. G. Wilkinson, 1834 (mu.)
O. BM 5689a (<i>OrSuec</i> 29: 23 [¶19]) ⁸²⁵	[Price of oil receipt?]	... Epeiph 30	Thebes, J. G. Wilkinson, 1834 (mu.)

TAXPAYER 24: Taous the wife of Thoteus (Dem. *Tꜣy-ꜣw tꜣ rmt.t Dḥwty-iw*)

Documentation of Taxpayer 24

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Berlin P. 6253 (<i>DO Mattha</i> 208)	Wool tax receipt	Egyptian year 32, Thoth 28 (of P II)	—
O. Berlin P. 6263 (<i>OrSuec</i> 29: 24–25 [¶21])	Price of oil receipt	Egyptian year 11, Pharmouthi 22 (of P III?)	—

TAXPAYER 25: Herieus (Gr. Ἡριεύς)

Documentation of Taxpayer 25

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Bodl. Gr. Inscr. 2862 (<i>GO Tait Bodl.</i> 10)	Salt tax receipt	Fiscal year 35, Pharmouthi 30 (of P II)	Thebes, A. H. Sayce, 1919 (mu.)
O. Bodl. Gr. Inscr. 1168 (<i>GO Tait Bodl.</i> 17)	Salt tax and staff bearer's tax receipt	Fiscal year 16, Phamenoth 8 (of P III?)	Thebes, A. H. Sayce, 1914 (mu.)
O. Berlin 453 (<i>GO Wilcken</i> 310)	Salt tax receipt	Fiscal year 20, Pakhon 7 (of P III?)	—

825. With her daughter (*ḥnꜣ tꜣyꜣs šr.t*). The editor erroneously gave the inventory number as O. BM 5689 rather than 5689a.

TAXPAYER 26: Taminis daughter of Parates (Dem. *Ta-mn ta Pa-rt*)

Documentation of Taxpayer 26

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
OIM 19347 (Cat. no. 53)	Price of oil receipt	Egyptian year 36, Epeiph 12(?) (of P II)	H. Nelson, 1955 (mu.)
OIM 19294 (Cat. no. 6)	Price of oil receipt	Egyptian year 38, Pharmouthi 1 (of P II)	H. Nelson, 1955 (mu.)

TAXPAYER 27: Amenothos son of Psenamounis (Dem. *ʿImn-ḥtp sʿ Pʿ-šr-ʿimn*), the pastophoros(?)

Amenothos son of Psenamounis would appear to have cultivated a garden or orchard based on his fruit tax receipt. He is also known from OIM 19292 (**Cat. no. 4**), a list of names, possibly of mortuary priests. Other mortuary priests may also have cultivated gardens or orchards (cf. **Taxpayers 6, 10, and 15**).

Amenothos son of Psenamounis is perhaps also known from two papyri comprising the Archive (sic) of Taminis daughter of *Pʿ-ʿi.gʿ*(?) (235 B.C.), namely P. Marseille 298 and 299 (*Enchoria* 10: 128–33), dated to year 13, Hathyr, of Ptolemy III (235/234 B.C.). Some uncertainty remains, however, since Amenothos son of Psenamounis' mother is named Taminis (Dem. *Ta-mn*) in OIM 19383 (**Cat. no. 61**) but *Mm-mn* in P. Marseille 298 and 299. If the two are indeed the same person, then he is titled “pastophoros of Amenophis in the west of Thebes” (Dem. *wn[-pr] n ʿImn-ipy n pr-ʿimnt n Niw.t*), which is the formal “priestly” title applied to choachytes in early Ptolemaic notarial documents from Thebes.

In P. Marseille 298 and 299, Amenothos son of Psenamounis sells his entire estate to the woman Taminis daughter of *Pʿ-ʿi.gʿ*, her mother being Taminis (Dem. *šḥm.t Ta-mn ta Pʿ-ʿi.gʿ, mw.t s Tʿy-mn*), probably his wife though she is not named as such since sales of a husband's entire estate to his wife were relatively common in early Ptolemaic Thebes. His estate consists of a number of tombs and portions of several houses, but a garden or orchard is not mentioned.

Documentation of Taxpayer 27

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
OIM 19306 (Cat. no. 18)	Fruit tax receipt	Egyptian year 37(?), Phaophi 20+ (of P II)	H. Nelson, 1955 (mu.)
OIM 19383 (Cat. no. 61) ⁸²⁶	Price of oil receipt	Egyptian year 38, Phaophi 28 (of P II)	H. Nelson, 1955 (mu.)

TAXPAYER 28: Paches son of Parates (Dem. *Pa-ḥy sʿ Pa-rt*)

Paches son of Parates was Witness 11 in *P. BM* 10389 (Andrews 44), dated to year 4 of Ptolemy III (243 B.C.), and Witness 14 in *P. BM* 10380 A (Andrews 45), dated to year 16 of Ptolemy III (231 B.C.).

Documentation of Taxpayer 28

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
OIM 19310 (Cat. no. 21)	Price of oil receipt	Egyptian year 37, Pachons 1 (of P II)	H. Nelson, 1955 (mu.)
OIM 19334 (Cat. no. 41)	...(?) tax receipt for 1/4 kite, 3/4 obols	Egyptian year 38, Payni 30 (of P II)	H. Nelson, 1955 (mu.)
OIM 19341 (Cat. no. 48)	Receipt for 30 naubia	[Egyptian year 4?] (of P III?)	H. Nelson, 1955 (mu.)

826. With *Ta-mn* his mother.

TAXPAYER 29: Harsiesis son of Amenothēs (Dem. *Hr-sꜣ-is.t sꜣ ꜣImn-ḥtp*, Gr. Ἀρσιήσις), the choachyte, and his wife Chibois (Dem. *Tꜣ-ḥybꜣ*, Gr. Χιβώις)

Harsiesis son of Amenothēs bears no epithets in his ostraca, but his two burial plot receipts suggest the possibility that he was involved in the funerary industry. Harsiesis son of Amenothēs is also known from OIM 19321 (**Cat. no. 30**), a list of names, possibly of mortuary priests. He is also known from one papyrus, where he is given the epithet “the choachyte” (Dem. *pꜣ wꜣḥ-mw*) as a tomb owner in a list of neighbors of a tomb in the Demotic choachyte contract *P. BM 10240* (Reich), dated to year 20, [Thoth?], of Ptolemy III, part of the Archive of Senatumis daughter of Snachomneus.

Documentation of Taxpayer 29

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 25281 (<i>OrSuec</i> 29: 14 [¶9])	Price of oil receipt	[Egyptian year 37] (of P II)	Mrs. Webb, 1894 (mu.)
O. BM 25280 (<i>OrSuec</i> 12: 45–46 [¶4]) ⁸²⁷	Receipt for 30 naubia	Egyptian year 1, Payni 10 (of P III?)	Mrs. Webb, 1894 (mu.)
O. BM 25287 (<i>OrSuec</i> 29: 19 [¶15])	Price of oil receipt	Egyptian year 2, Thoth(?) 16 (of P III?)	Mrs. Webb, 1894 (mu.)
O. Strasbourg D 2037 (DO Carnarvon) ⁸²⁸	Burial plot receipt	Egyptian year 4, Khoiak 30(?) (of P III?)	Birabi, Lord Carnarvon and H. Carter, 1907–1911 ⁸²⁹
O. BM 66383 (Andrews 13)	Burial plot receipt	Egyptian year 6, Khoiak (of P III?)	Zouche, 1979 (ed.)
O. UCL 32219 (<i>GO Tait Petrie</i> 36) ⁸³⁰	Salt tax and ... (?) tax receipt	Fiscal year 12, Phamenoth 5 (of P III?)	—

TAXPAYER 30: *Ta-pꜣ-iꜣḥ* the wife of *Šbtꜣ*

Documentation of Taxpayer 30

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Wien 129 (<i>OrSuec</i> 18: 72–74 [¶3])	Salt tax receipt	Fiscal year 3, Payni 10 (of P III?)	—
O. Wien NB 284 (<i>DO</i> Mattha 134)	Salt tax receipt	Egyptian year 4, Pachons 27 (of P III?)	—

827. The editor dated it “wahrscheinlich römische Zeit,” but the formula, taxpayer, and inventory number favor an early Ptolemaic date.

828. This ostrakon is cursorily published by Spiegelberg, “Demotic Papyri and Ostraca,” p. 47, pl. 37, 3. Further description of the contents of the text is published in Vleeming, *Ostraka Varia*, p. 114 (n. 3). The ostrakon is identified as O. Strasbourg D 2037 in Devauchelle, “Notes sur quelques ostraca démotiques,” p. 384.

829. W. Spiegelberg was responsible for publishing the Demotic material found by Lord Carnarvon and H. Carter, which is perhaps why the ostrakon ended up in Strasbourg. Tantalizingly, this ostrakon was part of a group of thirty-three ostraca found together.

830. With Χιβώις, read by the editor as Χιβύι... . The Demotic equivalent, unread by the editor, is *Tꜣ-ḥybꜣ*.

TAXPAYER 31: Paues son of Psenchonsis (Gr. Παυῆς Ψενχώνσιος)

Documentation of Taxpayer 31

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Cairo CG 9687 (<i>GO Cairo GPW 20</i>)	Bank receipt	Fiscal year 4, Pachons 30 (of P III?)	—
O. Cairo CG 9710 (<i>CdÉ 28: 109–20 = SB VI 9416 + BL 9: 258–59</i>)	Bank receipt	Fiscal year 4, Phamenoth 10 (of P III?)	—

TAXPAYER 32: Psenenteris son of Psenminis (Dem. *Pꜣ-šr-nꜣ-ntr.w sꜣ Pꜣ-šr-mn*)

Psenenteris son of Psenminis would appear to have been a mortuary priest based on his two burial plot receipts. He may also appear in OIM 19292 (**Cat. no. 4**), which is a list of names, possibly of mortuary priests. Psenenteris son of Psenminis is perhaps the brother of **Taxpayer 35**, Pales son of Psenminis (Dem. *Pꜣ-ly sꜣ Pꜣ-šr-mn*), who also appears to have been a mortuary priest.

Documentation of Taxpayer 32

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
<i>DO Louvre 92</i> (pp. 155–56, pl. 22)	Burial plot receipt	Egyptian year 6, Pachons 10 (of P III?)	(?) (ed.)
O. Pontif. Bibl. Inst. (<i>DO Varia 53</i>)	Burial plot receipt	Egyptian year 20, Payni 11 (of P III?)	—

TAXPAYER 33: Thotsutmis son of Panouphis (Dem. *Dḥwty-sḏm sꜣ Pa-nfr*), the pastophoros

Thotsutmis son of Panouphis would appear to have been a mortuary priest based on his one burial tax receipt. He is also known from OIM 19292 (**Cat. no. 4**), which is a list of names, possibly of mortuary priests.

Thotsutmis son of Panouphis is perhaps further known from three papyri comprising the Archive of Panouphis (230–214 B.C.; see below). He is contractor in two of these papyri (*P. BM 10227* [Andrews 15] and *P. Berlin 3089* [ZÄS 109: 166–71] + *P. BM 10426* [Andrews 20]) and is titled “pastophoros of Amenophis in the west of Thebes” (Dem. *wn-pr n Ḳmn-ipy n pr-Ḳmnt Niw.t*), which is the formal “priestly” title applied to choachytes in early Ptolemaic notarial contracts from Thebes. In these two papyri, dated to year 17, Epeiph, of Ptolemy III (230 B.C.), Thotsutmis son of Panouphis agrees to divide the property of a brother, Patemis son of Panouphis, presumably deceased, with one Panouphis son of Psenenteris, son of another brother, Psenenteris son of Panouphis, presumably also deceased. In the third papyrus in the archive (*P. BM 10377* [Andrews 16]), dated to year 8, Phamenoth, of Ptolemy IV (214 B.C.), Thotsutmis son of Panouphis is presumably dead because his wife cedes his share of the property of Patemis son of Panouphis to Panouphis son of Psenenteris.

Thotsutmis son of Panouphis is thus perhaps the son of **Taxpayer 12**, Panouphis son of Petenephtes (Dem. *Pa-nfr sꜣ Pꜣ-ti-nfr-ḥtp*), and the brother of **Taxpayer 17**, Psenenteris son of Panouphis (Dem. *Pꜣ-šr-nꜣ-ntr.w sꜣ Pa-nfr*).

Documentation of Taxpayer 33

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. BM 50497 (<i>OrSuec</i> 27–28: 20–21 [¶15]) ⁸³¹	Salt tax receipt	Egyptian year 8, Pachons 21 (of P III?)	Deir el-Bahri, Egypt Exploration Fund, 1911 (mu.)
OIM 19302 (Cat. no. 14)	Price of oil receipt	Phamenoth 13	H. Nelson, 1955 (mu.)
OIM 19298 (Cat. no. 10)	Burial tax receipt	...(?), Phamenoth ...(?)	H. Nelson, 1955 (mu.)

TAXPAYER 34: Apollonios son of Kallikrates (Gr. Ἀπολλώνιος Καλλικράτους, Dem. *ἄπwlh[s] s' Glygrt[s]*)

Apollonios son of Kallikrates would appear to have been a Greek based on his name and a farmer based on the agricultural nature of his receipts for the grain harvest tax, the vineyard apomoirā, and the orchard apomoirā. He apparently possessed a walled garden with fruit or palm trees, vines, perhaps even vegetables, and open farmland planted with grain, which he may have cultivated at least in part with his brothers. Apollonios son of Kallikrates appears to have been comfortable in both Greek and Egyptian milieus. He received purely Greek receipts from the royal bank in Thebes, including one for the apomoirā, purely Demotic receipts, also for the apomoirā, and bilingual receipts for the grain tax (cf. **Taxpayer 37**).

Suggested dates for Apollonios son of Kallikrates' receipts include the reigns of Ptolemy III and Ptolemy IV, completely in the reign of Ptolemy IV, or the reigns of Ptolemy IV and Ptolemy V;⁸³² and one receipt has even been dated to Ptolemy X or Ptolemy XII.⁸³³ The bank receipts of Apollonios son of Kallikrates probably date to Ptolemy III, however,⁸³⁴ rendering dates in the reigns of Ptolemy III and Ptolemy IV most likely for the rest of his receipts, as does the attribution to Apollonios son of Kallikrates of O. Bodl. Eg. Inscr. 1031 (*DO Mattha* 198 = *DO Varia* 31), whose year 2 must refer to Ptolemy IV because of the reference to a year 26, the highest regnal year of Ptolemy III.

Documentation of Taxpayer 34

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Bodl. Gr. Inscr. 1207 (<i>GO Tait Bodl.</i> 33)	Bank receipt for vineyard apomoirā	Fiscal year 10, Epeiph 24 (of P III?)	Thebes, A. H. Sayce, 1914 (mu.)
O. Bodl. Gr. Inscr. 2147 (<i>GO Tait Bodl.</i> 21)	Salt tax receipt	Fiscal year 11, Khoiak 22 (of P III?)	Thebes, A. H. Sayce, 1914 (mu.)
O. Bodl. Eg. Inscr. 1098 (<i>DO Mattha</i> 6) ⁸³⁵	Vineyard apomoirā receipt	Egyptian year 15, Mecheir 18 (of P III?)	Thebes (ed.)
O. Bodl. Gr. Inscr. 2173 (<i>GO Tait Bodl.</i> 34)	Bank receipt for (?)	Fiscal year 17, Mecheir 11 (of P III?)	Thebes, A. H. Sayce, 1914 (mu.)
O. Bodl. Gr. Inscr. 1555 (<i>GO Tait Bodl.</i> 35)	Bank receipt for (?)	Fiscal year 2, Epeiph 6 (of P IV?)	Thebes, A. H. Sayce, 1914 (mu.)

831. The editor read the name of the taxpayer as *Dḥwtj-sḏm s' Wn-nfr*.

832. E. Van't Dack, "Coniecturae Papyrologicae," in *Studien zur Papyrologie und antiken Wirtschaftsgeschichte: Friedrich Oertel zum achtzigsten Geburtstag gewidmet*, edited by H. Braunert (Bonn, 1964), pp. 61–67, esp. 63–65.

833. O. Bodl. Eg. Inscr. 1098 (*DO Mattha* 6).

834. Bogaert, "Liste chronologique," pp. 253–79, esp. 255–56.

835. The editor translated *ἄπwlh s' Glygrts* as Apollonios son of Kleokrates, but see Van't Dack, "Coniecturae Papyrologicae," pp. 61–67, esp. 63–65.

Documentation of Taxpayer 34 (*cont.*)

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Bodl. Eg. Inscr. 1031 (<i>DO Mattha</i> 198 = <i>DO Varia</i> 31) ⁸³⁶	Orchard apomoirā receipt (of years 26 and 2)	Egyptian year 2, Mesore 12 (of P IV)	Elephantine (sic), A. H. Sayce (ed., p. 5 [n. 7]) ⁸³⁷
O. Bodl. Gr. Inscr. 2160 (<i>GO Tait Bodl.</i> 147) ⁸³⁸	Grain harvest tax receipt	Fiscal year 3, Pharmouthi 26 (of P IV?)	Thebes, A. H. Sayce, 1914 (mu.)
(?)O. Bodl. Gr. Inscr. 1156 (<i>GO Tait Bodl.</i> 146) ⁸³⁹	Grain harvest tax receipt	Fiscal year 3, Pachons 8 (of P IV?)	Thebes, A. H. Sayce, 1914 (mu.)

TAXPAYER 35: Pales son of Psenminis (Dem. *P3-ly s3 P3-šr-mn*, Gr. Παλῆς), the choachyte

Pales' name was apparently uncommon enough that it was qualified by his father's name Psenminis in only one of his five ostraca, OIM 19345 (**Cat. no. 52**). Pale's name was, however, qualified by the epithet "the choachyte" (Dem. *p3 w3h-mw*) in another of his burial tax receipts OIM 19316 (**Cat. no. 26**), confirming the impression that he was involved in the mortuary industry given by his burial tax receipts and his income of a server tax receipts. He was perhaps the brother of **Taxpayer 32**, Psenenteris son of Psenminis (Dem. *P3-šr-n3-ntr.w s3 P3-šr-mn*), who also appears to have been a mortuary priest.

Documentation of Taxpayer 35

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
OIM 19328 (Cat. no. 36)	Salt tax and income of a server(?) tax receipt	Fiscal year 12, Phamenoth 10 (of P III?)	H. Nelson, 1955 (mu.)
(?)O. Louvre 8109 (<i>GO Wilcken</i> 308) ⁸⁴⁰	Salt tax and ...(?) tax receipt	Fiscal year 13, Pakhon 8 (of P III?)	—
OIM 19345 (Cat. no. 52)	Salt tax and income of a server tax receipt	Egyptian year 14(?), Epeiph 13(?) (of P III?)	H. Nelson, 1955 (mu.)
OIM 19316 (Cat. no. 26) ⁸⁴¹	Burial tax receipt	Egyptian year 2[3(?), Tybi] 19 (of P III?)	H. Nelson, 1955 (mu.)
OIM 19333 recto (Cat. no. 40)	Burial tax receipt	Khoiak 4	H. Nelson, 1955 (mu.)

TAXPAYER 36: Panouphis son of Thotortaios (Gr. Πανούφης Θοτορταίου)

Documentation of Taxpayer 36

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Bodl. Gr. Inscr. 2123 (<i>GO Tait Bodl.</i> 243)	Receipt for 25 naubia	Fiscal year 12 (of P III?)	—
O. Bodl. Gr. Inscr. 2861 (<i>GO Tait Bodl.</i> 244)	Receipt for 30 naubia	[Fiscal year 14] (of P III?)	—

836. The editors read *3pwn s3 Gl-hb(?)*, but *3pwn<s> s3 Glykrt<s>* seems more likely after comparison with other receipts for the same taxpayer in the Sayce-Bodleian collection. Compare Devauchelle, "Notes sur quelques ostraca démotiques," p. 380.

837. The supposed Elephantine provenance would argue against the identification with Apollonios son of Kallikrates, but secure examples of wrongly attributed provenances are known in the Sayce-Bodleian collection.

838. Named here *καὶ οἱ ἀδελφοί* "with the brothers."

839. The receipt actually names Ἀπολλώνιος καὶ Ἀσινῶς, so it is not certain that it is Apollonios son of Kallikrates, but compare O. Bodl. Gr. Inscr. 2160 (*GO Tait Bodl.* 147 + *BL* 5: 158) where Apollonios son of Kallikrates pays "with the brothers," including Asinas(?).

840. The editor read the name of the taxpayer as Λαλη, which is very close to Παλη, which is the Greek equivalent of *P3-ly* given in OIM 19328 (**Cat. no. 36**).

841. The name *P3-ly* is followed by the epithet *p3 w3h-mw* or "the choachyte."

TAXPAYER 37: Philokles son of Nikon (Gr. Φιλοκλήης Νίκωνος)

Philokles son of Nikon would appear to have been a Greek based on his name and a farmer based on the agricultural nature of his receipts for the grain harvest tax, the vineyard apomoira, and the orchard apomoira. He apparently possessed both open farmland planted in grain and a walled garden with fruit or palm trees, vines, and perhaps even vegetables. Philokles son of Nikon's receipts very closely parallel those of **Taxpayer 34**, Apollonios son of Kallikrates, and have been dated accordingly; however, unlike Apollonios son of Kallikrates, Philokles received no purely Demotic receipts, only purely Greek and bilingual receipts for the grain tax.

Documentation of Taxpayer 37

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Bodl. Gr. Inscr. 187 (<i>GO Wilcken</i> 1491)	Bank receipt for orchard apomoira	Fiscal year 15, Khoiak ...(?) (of P III?)	Thebes, A. H. Sayce, 1914 (mu.)
O. Bodl. Gr. Inscr. 2463 (<i>GO Tait Bodl.</i> 32)	Vineyard apomoira receipt	Fiscal year 16, Phaophi 13 (of P III?)	—
O. BM 25527 (<i>GO Wilcken</i> 1338)	Bank receipt for vineyard apomoira	Fiscal year 22, Payni 22 (of P III?)	R. J. Moss and Co., 1893 (mu.)
O. Bodl. Gr. Inscr. 358 (<i>GO Wilcken</i> 1253)	Grain harvest tax receipt	Fiscal year 3, Pakhon 13 (of P IV?)	Thebes, A. H. Sayce, 1914 (mu.)
O. Bodl. Gr. Inscr. 267 (<i>GO Tait Bodl.</i> 148)	Grain harvest tax receipt	Fiscal year 3, Payni 2 (of P IV?)	Thebes, A. H. Sayce, 1914 (mu.)
O. Bodl. Gr. Inscr. 231 (<i>GO Wilcken</i> 1489)	Grain harvest tax receipt	Fiscal year 5, Pakhon 26 (of P IV?)	Thebes, A. H. Sayce, 1914 (mu.)

TAXPAYER 38: Hermokles (Gr. Ἑρμοκλήης)

Documentation of Taxpayer 38

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Bodl. Gr. Inscr. 2129 (<i>GO Tait Bodl.</i> 39)	Bank receipt	Fiscal year 16, Thoth 28 (of P III?)	—
O. Bodl. Gr. Inscr. 1870 (<i>GO Tait Bodl.</i> 41)	Bank receipt	Fiscal year 16, Mesore 4 (of P III?)	—

TAXPAYER 39: Espemetis son of Panas (Dem. *Ns-p3-mty s3 Pa-n3*), the pastophoros

Espemetis son of Panas bears no epithets in his ostraca, but his three burial tax receipts and one burial plot receipt suggest that he was involved in the funerary industry.

Espemetis son of Panas is also known from one papyrus that may derive from the Archive of Panas son of Espemetis (239–159 B.C.), his son. He is a contractor in P. Wien 6052 (*Aegyptus* 49: 35–42), dated to year 8, Phamenoth, of Ptolemy III (239 B.C.), where he is titled “pastophoros of Amenophis in the west of Thebes” (Dem. *wn[-pr] n 3Imn-ipy n pr-3mnt n Niw.t*), which is the formal “priestly” title applied to choachytes in early Ptolemaic notarial contracts from Thebes. There his like-titled brother Pchorchonsis son of Panas, the father of the archive owner Pechutes son of Pchorchonsis, sells him a tomb chapel.

Espemetis son of Panas may thus be the grandson of Pchorchonsis son of Panas (Dem. *P3-3hl-3hns w s3 Pa-n3*) named on O. BM 31274 (*OrSuec* 17: 39–40, 42 [¶13]), a yoke tax receipt dated to year 14, Mesore 4, probably of Ptolemy II, purchased from R. J. Moss and Co. in 1899. Espemetis son of Panas may also be the son of **Taxpayer 16**, Panas son of Pchorchonsis (Dem. *Pa-n3 s3 P3-3hl-3hns w*), and the nephew of **Taxpayer 22**, Patemis son of Pchorchonsis (Dem. *Pa-[i]tm3 s3 P3-3hl-3hns w*).

Documentation of Taxpayer 39

<i>Document</i>	<i>Type</i>	<i>Date</i>	<i>Source</i>
O. Birbeh 4 (<i>BIFAO</i> 98: 145, 148) ⁸⁴²	Burial tax receipt	Egyptian year 20, Phaophi 24 (of P III?)	(?)
O. Birbeh 3 (<i>BIFAO</i> 98: 142–44, 149) ⁸⁴³	Two burial tax receipts	Egyptian year 24, Mesore 21 (of P III?)	(?)
<i>DO Louvre</i> 314 (pp. 168–69, pl. 49) ⁸⁴⁴	Burial plot receipt	No date	(?)

6.1.B. MORTUARY PRIESTS AMONG THE THEBAN TAXPAYERS

A large number of these archives appear to have belonged to mortuary priests. Of the 195 early Ptolemaic ostraca from Thebes naming thirty-nine taxpayers known from more than one tax receipt, ninety-eight ostraca (or just over one-half) name thirteen taxpayers who received burial tax receipts, burial plot receipts, or income of a server tax receipts⁸⁴⁵ and who can probably be assumed to have been mortuary priests like those known from the papyri.⁸⁴⁶

6.1.B.1. WOMEN MORTUARY PRIESTS AMONG THE THEBAN TAXPAYERS

The ostraca from early Ptolemaic Thebes provide evidence that women occasionally acted as mortuary priests. One woman unambiguously titled choachytess on a burial tax receipt is Taesis the choachytess (Dem. *Ta-ḯs.t tḥ wḥ-mw*).⁸⁴⁷ Other women were not titled choachytess but nonetheless received burial tax receipts, such as **Taxpayer 21**, Tabis the daughter of Parates, the wife of Chalbes,⁸⁴⁸ and Senminis the wife of Pekusis (Dem. *Tḥ-šr.t-mn tḥ rmt.t Pḥ-ḯgš*).⁸⁴⁹ The amount of evidence for women mortuary priests (six burial tax receipts), however, is but a fraction (10%) of the total comparable evidence for mortuary priests from Thebes (sixty-three burial tax receipts). Combined with the fact that women were not members of associations of mortuary priests, this suggests that women only exceptionally acted as mortuary priests.

6.1.B.2. AN ASSOCIATION OF MORTUARY PRIESTS AMONG THE THEBAN TAXPAYERS?

Among the early Ptolemaic ostraca from Thebes, two lists of names, OIM 19292 (**Cat. no. 4**) and OIM 19321 (**Cat. no. 30**), not only show considerable overlap with each other, but each also contains the names of several men known to be mortuary priests from their ostraca and papyri. These lists could provide very tentative evidence for some sort of organization of mortuary priests in the early Ptolemaic period since formal organizations are attested both among earlier Theban mortuary priests in the sixth century B.C. and among later Theban mortuary priests in the late second century B.C.

The regulations of the latter association of choachytes (*P. Assoc. dem.* 3115), from 109 to 106 B.C., list five leaders who are with one exception also listed among the twenty-three members. The one exception is probably one of the eight sons of the twenty-three members mentioned but not named; hence, the organization ef-

842. The taxpayer's name is written *Ns-pḥ-mty sḥ Pa-ḥny* (the editor read *Ns-pḥ-mty sḥ Pa-ḥmy*[?]).

843. On the recto only [...] *sḥ Pḥ-nḥ* is preserved and on the verso only *Ns-pḥ-mty* [...]. The names occur in different receipts, but since they were written by the same scribe on the same day on the same ostrakon, the chance is good that they refer to the same taxpayer. Compare, however, OIM 19333 (**Cat. no. 40**), another pair of receipts written on a single ostrakon on a single day by this same scribe.

844. The editor read *Ns-pḥ-mty sḥ Pḥ-ḯbḥ*, but I prefer *Ns-pḥ-mty sḥ Pḥ-nḥ*; compare O. Birbeh 3 (*BIFAO* 98: 143–44, 149) recto, line 1,

possibly written by the same scribe if one can read *Mḥ-y-rs* in *DO Louvre* 314 (p. 168, pl. 49), line 6 (the editor read *Hr-rsn*[?]).

845. **Taxpayers 6, 12, 15–18, 21–22, 29, 32–33, 35, and 39.**

846. W. Spiegelberg, "Demotische Miscellen," *ZÄS* 53 (1917): 122.

847. O. Berlin 9699 (*DO Mattha* 89), dated to Egyptian year 32 (of P II).

848. O. BM 5753 (*OrSuec* 23–24: 40–41 [¶26]), dated to Egyptian year 2 (of P III?); O. BM 5740 (*OrSuec* 23–24: 39–40 [¶25]), dated to Egyptian year 2 (of P III?); O. BM 5767 (*OrSuec* 23–24: 41–42 [¶27]), dated to Egyptian year 2 (of P III?); and O. BM 5756 (*OrSuec* 23–24: 42–43 [¶28]), dated to Egyptian year 3 (of P III?).

849. O. Bodl. Eg. Inscr. 920 (*DO Mattha* 90), dated to Egyptian year 5.

fectively had thirty-one members. A Greek account of compulsory labor in the Theban area (Gr. [ἐν τῷ Περὶ Θῆ]βας τόπωι), dated to year 6, probably of Ptolemy III (242/241 B.C.), mentions twenty-one choachytes (P. Louvre N. 2338 [P. Paris gr. 66 = UPZ II 157]); OIM 19292 (**Cat. no. 4**) and OIM 19321 (**Cat. no. 30**) mention nine and fifteen men respectively. The latter ostrakon is labeled “the men who receive straw(?)” but cooperative groups are known among choachytes.

6.1.B.3. MORTUARY PRIESTS IN THEBAN PAPYRI

A large number of the mortuary priests who possessed groups or archives of ostraca also appear in the early Ptolemaic papyri from Thebes. Indeed, of the ninety-eight ostraca that name thirteen mortuary priests, sixty-one belonged to seven mortuary priests who are also known from the early Ptolemaic papyri.⁸⁵⁰

At the same time, many papyri from early Ptolemaic Thebes appear to have come from private archives of mortuary priests. Some uncertainty exists because many of these papyri were purchased individually or in small groups in the nineteenth century by European collectors who subsequently donated or sold them piecemeal to various museums, thereby obscuring whether they were originally found together in private archives.

Private archives can often be partially reconstructed from internal evidence, however, because they largely consist of contracts recording the successive sales or inheritance of pieces of property and the marriages and divorces of people associated with these properties. Each new owner of a property received all the old contracts referring to that property, plus any related marriage and divorce contracts, so all the contracts referring to a property should belong to the same private archive. A piece of property and its associated contracts could pass through the hands of several people or families over time, of course, so it is customary to refer to private archives by the name of their last owner.

The creation and subsequent reconstruction of archives in this manner is corroborated by intact archives discovered during excavations in the Theban necropolis. A small archive of two papyri was discovered in a sealed jar in one of the Ptolemaic vaulted tombs in Dra ‘abu el-Naga excavated by H. Carter and Lord Carnarvon in 1912.⁸⁵¹ The Archive of Psenminis son of Bel (Dem. *Pꜣ-šr-mn sꜣ Bl*), consisting of twenty-seven papyri, was discovered in two sealed jars in a New Kingdom tomb in Dra ‘abu el-Naga reused in the Ptolemaic period and excavated by C. S. Fisher in 1922.⁸⁵²

Based on these finds, many scholars have concluded that most or all the papyri from early Ptolemaic Thebes were originally found in tombs on the west side of the Nile opposite Thebes. Papyri were more likely to have been preserved in desert tombs than in the damper town ruins of Thebes itself. Furthermore, a funerary provenance could explain why so many of the papyri belong to mortuary priests since many mortuary priests regularly performed rituals in tombs and thus were more likely than most Egyptians to store their private archives in these tombs rather than in their houses in Thebes.

Two kinds of mortuary priests appear in the private archives from early Ptolemaic Thebes, taricheutes (Dem. *ḥry-ḥb.w*, Gr. ταριχευταί) and choachytes (Dem. *wꜣḥ.w-mw*, Gr. χοαχύται). The name choachyte was an informal occupational description meaning “libation pourer” in both Demotic and Greek. In the papyri, male choachytes were usually introduced with the more formal religious status designation “pastophoros of Amenophis in the west of Thebes” (Dem. *wn-pr n ꜣImn-ipy n pr-ꜣmnt Nꜣw.t*), a low ranking priestly title. Female choachytes are known from ostraca, but they tend to be obscured in the papyri where almost all women are introduced with the same simple status designation “woman” (Dem. *šm.t*).⁸⁵³ Evidently the papyri pre-

850. **Taxpayers 6, 16–17, 22, 29, 33, and 39.**

851. Earl of Carnarvon and H. Carter, eds., *Five Years' Exploration at Thebes: A Record of Work Done 1907–1911* (London, 1912); and W. Spiegelberg, “Zwei Kaufverträge aus der Zeit des Königs Harmachis (Papyrus Carnarvon I und II),” *RT* 35 (1913): 150–62.

852. M. el-Amir, *A Family Archive from Thebes*, Part 2 (Cairo, 1959), p. 21.

853. The archive owner Teineni daughter of Teos (Dem. *Tꜣy-nny ta Dd-ḥr*) is titled choachytess (Dem. *tꜣ wꜣḥ-mw*) but only on a couple of sales tax receipts, *P. BM* 10530 and 10535 (Glanville);

in contracts she is simply titled “woman” (Dem. *šm.t*). However, see P. Marseille 298 and 299 (*Enchoria* 10: 128–33), where a pastophoros sells all his property, including his tombs, to a “woman,” probably his wife, with the instruction “and you shall go to them,” i.e., perform the rituals. See also P. Louvre 3263 (Révillout, *Chrestomathie démotique*, pp. 369–74), where a pastophoros donates several tombs to his daughter, who is also titled only “woman,” with the same instruction.

ferred religious status designations, which most women lacked, to occupational descriptions.⁸⁵⁴ The evidence for female taricheutes is more ambiguous.⁸⁵⁵

Taricheutes performed rituals associated with embalming the deceased, while choachytes or pastophores performed rituals in the tomb after the burial of the deceased. The rituals that choachytes or pastophores performed in the tombs of the deceased were intended to continue in perpetuity, and hence they were paid a regular stipend from a mortuary endowment managed by a temple.⁸⁵⁶ Both the choachyte's duty to perform these rituals and the stipends that they received for them were inheritable and since the ancient Egyptians practiced radical partible inheritance, a tendency for the sons of choachytes to marry the daughters of other choachytes kept these duties and stipends in their families. Choachytes' duties and stipends could also be bought and sold in the event that they were inherited by someone who did not wish to perform the duties. The papyri usually refer to these duties and stipends by the names of the deceased to which they applied, giving the alarming and macabre impression that choachytes were continually inheriting, buying, and selling mummies.

The Archive of the pastophoros Pechutes son of Pchorchonsis (Dem. *P3-ht s3 P3-hr-hnsw*) was largely described by E. Révillout in 1880, omitting only one papyrus in the Louvre and one in Marseille.⁸⁵⁷ The archive consists of twenty-two papyri dating from Egyptian year 2 of Darius III Ochus to Egyptian year 14 of Chaonnophris who led a rebellion against Ptolemy V (334 to 191 B.C. = 143 years).⁸⁵⁸ Nineteen papyri in the Louvre and one in Marseille were acquired from the Clot-Bey collection in 1853 and 1861 respectively, while two papyri in the British Museum were acquired from the Hay collection in 1868. Pechutes' grandfather Panas son of Pchorchonsis may be **Taxpayer 16**, his great-uncle Patemis son of Pchorchonsis may be **Taxpayer 22**, and his great-grandfather Pchorchonsis son of Panas may be known from one ostrakon, O. BM 31274 (*OrSuec* 17: 39–40, 42 [¶13]); see plate 30.

The Archive of the woman Senatumis daughter of Snachomneus (Dem. *T3-šr.t-itm ta Ns-n3yεw-hmn-iw*) was largely published by N. J. Reich in 1914.⁸⁵⁹ The archive consists of six papyri dating from Egyptian year 17 of Ptolemy III to Egyptian year 4 of Ptolemy IV (230 to 218 B.C. = twelve years).⁸⁶⁰ Three papyri in the British Museum were given by J. G. Wilkinson already in 1834, a fourth papyrus in the British Museum was purchased from G. Anastasi in 1839 at his sale in London, and two papyri in the Staatliche Museen in Berlin were purchased by K. R. Lepsius from Anastasi in 1857 at his sale in Paris.⁸⁶¹ Senatumis daughter of Snachomneus is never titled pastophoros, of course, nor even choachytess, but her property includes several tombs. Her brother Panouphis son of Snachomneus (Dem. *Pa-nfr s3 Ns-n3yεw-hmn-iw*) is, however, titled both pastophoros and choachyte and may be named in a list of choachytes on an ostrakon from early Ptolemaic Thebes, OIM 19292 (**Cat. no. 4**). Her sister Taous daughter of Snachomneus (Dem. *Ta-εw ta Ns-n3yεw-hmn-iw*) married another pastophoros who was an uncle of the archive owner Pechutes son of Pchorchonsis; see plate 31.

854. For a discussion of status designations, see J. G. Manning, "Land and Status in Ptolemaic Egypt: The Status Designation 'Occupational Title + B3k + Divine Name,'" in *Grund und Boden in Alt-Ägypten (Rechtliche und sozio-ökonomische verhältnisse)*, Akten des internationalen Symposions, Tübingen, 18–20 Juni 1990, edited by S. Allam (Untersuchungen zum Rechtsleben im Alten Ägypten 2; Tübingen, 1994), pp. 147–76.

855. On sales tax receipt *P. BM* 10535 (Glanville), a reference is to Tauris daughter of Harsiesis, the taricheutess (Dem. *T3y-hr ta Hr-s3-is.t, t3 hry-hb*), but in sales tax receipt *P. BM* 10536 (Glanville) she appears as the woman Tauris, daughter of Harsiesis the taricheute (Dem. *šhm.t T3y-hr ta Hr-s3-is.t p3 hry-hb*). The feminine title taricheutess could refer to Tauris or it could be an error for the masculine title taricheute referring to her father Harsiesis.

856. Thompson, *Memphis*, pp. 155–57.

857. E. Révillout, "Quelques notes chronologiques sur l'histoire des Lagides, Lettre adressée à M. Brugsch-bey," *RE* 1 (1880): 1–22; Révillout missed the relationship to this archive of *P. Louvre* 2435 (*P. Schreibertradition* 26) and *P. Marseille* 296 (*P. Eheberträge* 29).

858. *P. Louvre* 2430 (*RdÉ* 18: 7–30); *P. Louvre* 2439 (*P. Schreibertradition* 1); *P. Louvre* 2442 + 2420 H; *P. Louvre* 2440 and 2427 (*P. Schreibertradition* 4, 97); *P. Louvre* 2426 (*P. Schreibertradition* 100); *P. Louvre* 2429 bis and 2428 (*P. Schreibertradition* 5, 108); *P. Louvre* 2434 and 2437 (*P. Dem. Lesestücke* II: 99–102); *P. Louvre* 2424 (*P. Schreibertradition* 11); *P. Louvre* 2433 (*P. Eheberträge* 14); *P. Louvre* 2443 and 2438 (*P. Schreibertradition* 14, 109); *P. Louvre* 2431 (*P. Schreibertradition* 15); *P. Louvre* 2429 (*P. Eheberträge* 15); *P. Louvre* 2425 and 2441 A–C; *P. Louvre* 2435 (*P. Schreibertradition* 26); *P. Marseille* 296 (*P. Eheberträge* 29); *P. BM* 10026 (Andrews 1); and *P. BM* 10027 (Andrews 24).

859. Reich, *Papyri juristischen Inhalts*, pp. 43–68.

860. *P. BM* 10073, 10074, 10079 B + C, and 10240 (Reich); *P. Berlin Kauf*. 3096; and *P. Berlin* 3109 (*P. Eheberträge* 19).

861. For *P. Berlin Kauf*. 3096 and *P. Berlin* 3109 (*P. Eheberträge* 19), see U. Luft, "Aus der Geschichte der Berliner Papyrus-Sammlung: Erwerbungen und Ankaufe orientalischer Papyri zwischen 1828 und 1861," *AJP* 22 (1973): 39–40.

The Archive of the taricheute Psenminis son of Bel was discovered on 22 February 1922 during the excavations of C. S. Fisher for the University of Pennsylvania Museum in two sealed jars in a Ptolemaic structure that had been built in the courtyard of Theban Tomb 156 in Dra ‘abu el-Naga⁸⁶² and was partly published by el-Amir in 1959.⁸⁶³ The archive consists of twenty-seven papyri dating from Egyptian year 7 of Philip Arrhidaeus to Egyptian year 5 of Ptolemy IV (317 to 217 B.C. = 100 years).⁸⁶⁴ Much of the Archive of Psenminis son of Bel concerns property that belonged to the pastophoros Teos son of Osoroeris (Dem. *Dd-ḥr sꜣ Wsir-wr*), who may be named in a list of choachytes on an ostrakon from early Ptolemaic Thebes, OIM 19321 (**Cat. no. 30**). The archive also contains the marriage contract made by the pastophoros Amenothos son of Parates (Dem. *’Imn-ḥtp sꜣ Pa-rt*) for his wife, who apparently gave it to the owners of the Archive of Psenminis son of Bel for safekeeping;⁸⁶⁵ Amenothos son of Parates may be **Taxpayer 6**; see plate 31.

The Archive of the choachytess Teineni daughter of Teos (Dem. *Tꜣy-nny ta Dd-ḥr*) was published in 1939,⁸⁶⁶ though in 1954 V. Struve described further papyri in Moscow.⁸⁶⁷ The archive consists of twenty-two papyri dating from Egyptian year 9 of Alexander the Great to Egyptian year 9 of Ptolemy II (324 to 274 B.C. = fifty years).⁸⁶⁸ One papyrus in the Bibliothèque Nationale et Universitaire in Strasbourg was purchased in 1899 by W. Spiegelberg in Egypt,⁸⁶⁹ while five papyri in the John Rylands Library in Manchester were purchased from the Earl of Crawford in 1901, who purchased them in the winter of 1898/1899 in Egypt.⁸⁷⁰ Twelve papyri in the British Museum were purchased through C. Murch in 1901, so Glanville suggested that the archive had been “stolen” from the excavations of the Marquis of Northampton at Dra ‘abu el-Naga in 1898/1899.⁸⁷¹ Three papyri in the Pushkin Museum of Fine Arts in Moscow fit with this thesis since they were acquired from V. S. Golenischeff who collected antiquities in the 1890s,⁸⁷² but one papyrus in the Musées Royaux in Brussels was acquired already in 1884 from E. de Meester de Ravestein, who had purchased it from A. Raifé in March 1867 in Paris,⁸⁷³ who may have purchased it from the Anastasi collection in 1857 at his sale in Paris.⁸⁷⁴ Curiously, the choachytess Teineni daughter of Teos was also the owner of one of the papyri in the Archive of Psenminis son of Bel.⁸⁷⁵ Teineni daughter of Teos was in fact the aunt of the pastophoros Teos son of Osoroeris, who figures prominently in the Archive of Psenminis son of Bel; see plate 31. Her own archive largely deals with a house in Thebes that she bought from a family of taricheutes; later, she leased the house to her sister and placed the lease contract in the Archive of Psenminis son of Bel for safekeeping.

The Archive of the choachyte Teos and his wife Thabis (Dem. *Dd-ḥr* and *Tꜣy-bꜣ*) was described by Quaegebeur in 1979⁸⁷⁶ and was published by Depauw in 2000.⁸⁷⁷ The archive consists of twelve papyri dating from Egyptian year 6 of Alexander the Great to Egyptian year 6 of Alexander IV (327 to 311 B.C. = sixteen years). The archive was acquired in 1977 for the Musées Royaux in Brussels by H. De Meulenaere. A mar-

862. El-Amir, *Family Archive*, p. 21.

863. *P. Phil. dem.* 1–26 are published in el-Amir, *Family Archive*. *P. Phil. dem.* 28 is published in photograph only by N. J. Reich, “The Papyrus-Archive in the Philadelphia University Museum (The Papyri from Dirā‘ abū ‘l-Naga) II,” *Mizraim* 8 (1938): pl. 20; *P. Phil. dem.* 27, 29–32 are published in photograph only by N. J. Reich, “The Papyrus-Archive in the Philadelphia University Museum (The Papyri from Dirā‘ abū ‘l-Naga) III,” *Mizraim* 9 (1938): pls. 25–28.

864. Multiple texts on the same papyrus received different *P. Phil. dem.* numbers, hence thirty-one texts are numbered on twenty-seven papyri; *P. Phil. dem.* 32 is actually the lower half of the witness list of *P. Phil. dem.* 27.

865. *P. Phil.* 29-86-517 (*P. Phil. dem.* 13).

866. Glanville, *Theban Archive*.

867. V. Struve, “Three Demotic Papyri of the Pushkin Museum of Fine Arts in Moscow, in Connection with Documents of a Theban Priestly Family at the End of the 4th and the Beginning of the 3rd Centuries B.C.,” in *Papers Presented by the Soviet Delegation at the XXIII International Congress of Orientalists: Egyptology* (Mos-

cow, 1954), pp. 39–50 in Russian, 51–61 in English translation, and endsheet.

868. *P. Strass. dem.* 1; *P. Rylands dem.* 10–14; *P. BM* 10522–10530, 10535–10537 (Glanville); *P. Moscow* 113 and 115–116; and *P. Bruss. dem.* 2 + *JEA* 54 (1968): 193–98.

869. W. Spiegelberg, *Die demotischen Papyrus der Strassburger Bibliothek* (Strasbourg, 1902), pp. 15, 18–26.

870. F. Ll. Griffith, *Catalogue of the Demotic Papyri in the John Rylands Library, Manchester 3: Key-Lists, Translations, Commentaries and Indices* (Manchester, 1909), p. vii.

871. Glanville, *Theban Archive*, pp. xxv–xxvi.

872. Struve, “Three Demotic Papyri,” p. 52.

873. W. Spiegelberg, *Die demotischen Papyrus der Musées Royaux du Cinquantenaire* (Brussels, 1909), p. v.

874. W. R. Dawson and E. P. Uphill, *Who Was Who in Egyptology*, second revised edition (London, 1972), p. 241.

875. *P. Phil.* 29-86-524 B (*P. Phil. dem.* 12).

876. Quaegebeur, “Nouvelles archives,” pp. 40–48.

877. Depauw, *Archive of Teos and Thabis*.

riage contract between Teos and Thabis was given to the Toledo Museum of Art by E. D. Libbey in 1900⁸⁷⁸ but probably does not belong to this archive; perhaps it was given to the owners of the Archive of Teineni daughter of Teos for safekeeping since most of that archive was acquired between 1899 and 1901. Teos and Thabis were in fact the great-great grandparents of the archive owner Pechutes son of Pchorchonsis, but their archives deal with different sets of property and thus are clearly separate archives; see plate 30.

The Archive (sic) of the woman Taminis daughter of *P3-i.g3(?)* (Dem. *Ta-mn ta P3-i.g3*) was published by G. Vittmann in 1980.⁸⁷⁹ The archive consists of two papyri dating to Egyptian year 13 of Ptolemy III (235 B.C.). The two papyri in Marseille were acquired from the Clot-Bey collection in 1861. In these two papyri the pastophoros Amenothos son of Psenamounis (Dem. *Imn-htp s3 P3-sr-imm*) sells all his property to the woman Taminis daughter of *P3-i.g3(?)*, who is probably his wife, in return for support in old age. Taminis most likely would not have kept these papyri at home, where Amenothos son of Psenamounis would have had access to them in case of a dispute; she would probably have given them to a third party for safekeeping, probably the family of the archive owner Pechutes son of Pchorchonsis, with whose papyri they were apparently found and then sold to Clot-Bey. Amenothos son of Psenamounis may be **Taxpayer 27**.

The Archive of the pastophoros Panouphis son of Psenenteris (Dem. *Pa-nfr s3 P3-sr-n3-ntr.w*) was largely published by Andrews in 1990. The archive consists of three papyri dating from Egyptian year 17 of Ptolemy III to Egyptian year 8 of Ptolemy IV (230 to 214 B.C. = sixteen years).⁸⁸⁰ Two and one-half papyri in the British Museum were purchased from Anastasi in 1839 at his sale in London, and one-half papyrus in the Staatliche Museen in Berlin was purchased by Lepsius from Anastasi in 1857 at his sale in Paris.⁸⁸¹ Panouphis' father Psenenteris son of Panouphis may be **Taxpayer 17**, his grandfather Panouphis son of Petenephtotes may be **Taxpayer 12**, and his uncle Thotsutmis son of Panouphis may be **Taxpayer 33**; see plate 32.

The Archive of the pastophoros Panas son of Espmetis (Dem. *Pa-n3 s3 Ns-p3-mty*) was first correctly identified by Pestman in 1995.⁸⁸² The archive probably consists of nine papyri dating from Egyptian year 8 of Ptolemy III to Egyptian year 21 of Ptolemy VI (239 to 159 B.C. = eighty years).⁸⁸³ Seven papyri in the British Museum and one in the British Library were acquired from Murch in 1901 and 1903, and one papyrus in Vienna was acquired from J. Krall who purchased it in Egypt in 1885. Panas' father Espmetis may be **Taxpayer 39**. Panas son of Espmetis was in fact the cousin of the archive owner Pechutes son of Pchorchonsis, and both were great-great grandsons of the archive owners Teos and Thabis, but again their archives deal with different sets of property and thus are clearly separate; see plate 30.

The Archive of the Anonym was first correctly identified by Pestman in 1995.⁸⁸⁴ The archive consists of seven papyri dating from Egyptian year 13 of Ptolemy II to Egyptian year 7 of Chaonnophris (270 to ca. 191 B.C. = ca. seventy-nine years).⁸⁸⁵ The seven papyri in the British Museum were all acquired from Kaptein in 1973 and 1974; see plate 31.

878. P. Libbey (*P. Eheverträge* 9), dated to Egyptian year 1 of Khabbash, who led a rebellion against Darius III, is a marriage contract between Teos and Thabis, the owners of most of the papyri at the Musées Royaux in Brussels.

879. G. Vittmann, "Ein thebanischer Verpfändungsvertrag aus der Zeit Ptolemaios' III," *Enchoria* 10 (1980): 127–39, pls. 12–15.

880. *P. BM* 10227 (Andrews 15); *P. BM* 10377 (Andrews 16); and *P. BM* 10426 (Andrews 20) + P. Berlin 3089 (*ZÄS* 109: 166–71).

881. For P. Berlin 3089 (*ZÄS* 109: 166–71), see Luft, "Geschichte der Berliner Papyrus-Sammlung," pp. 39–40.

882. P. W. Pestman, "A Family Archive Which Changes History," in *Hundred-Gated Thebes*, p. 93.

883. Pestman cites *P. BM* 10614 (Andrews 5); *P. BM* 10615 (Andrews 6); *P. BM* 10613 (Andrews 7); *P. BM* 10612 (Andrews 30); and *P. BM* 10532 A–B (Andrews 31); *P. Lond. gr.* III 1200; *P. BM* 10823 (*RT* 31: 92–95 + *P. Lond. gr.* III 1201); and *P. BM* 10824 (*RT* 31: 95–98 + *P. Lond. gr.* III 1202). I would also include *P. Wien* 6052 (*Aegyptus* 49: 35–42).

884. Pestman, "Family Archive," pp. 91–100.

885. *P. BM* 10830 (Andrews 3); *P. BM* 10839 (Andrews 4); *P. BM* 10832 (Andrews 8); *P. BM* 10827 (Andrews 14); *P. BM* 10828 (Andrews 17); *P. BM* 10829 (Andrews 18); and *P. BM* 10831 (Andrews 19).

6.2. PROVENANCE

6.2.A. OSTRACA ACQUIRED BY COLLECTORS

The vast majority of the ostraca cited in this study now lie in European and American museums: the British Museum (many of the Greek ostraca have been transferred to the British Library) and the Petrie Museum in London, the Ashmolean Museum (the Bodleian Library collection of Greek and Egyptian ostraca was transferred to the Ashmolean in 1946) in Oxford, the Louvre in Paris, the Bibliotheque Nationale et Universitaire in Strasbourg, the Staatliche Museen in Berlin, the Brooklyn Museum in New York, and the Oriental Institute Museum in Chicago, Illinois.

These museums acquired most of their ostraca from European and American collectors in the nineteenth and early twentieth centuries. J. G. Wilkinson (1795–1875) accumulated one of the earliest collections of ostraca during his stay in Egypt from 1821 to 1833. He donated much of his collection to the British Museum in 1834 and 1857, thereby helping to form the basis of the British Museum collection. The British occupation of Egypt in 1882 opened the door to more collectors in the 1880s and 1890s: E. A. T. W. Budge (1857–1934) collected more ostraca for the British Museum, the collection of A. H. Sayce (1845–1933) would eventually help form the basis of the Bodleian Library collection, and G. J. Chester (1830–1892) acquired ostraca for both institutions. W. M. F. Petrie (1853–1942) used his collection to create the Petrie Museum, and the collection of F. Ll. Griffith (1862–1934) formed the basis of the Ashmolean Museum collection. A. Cattai (1865–1925) acquired a great many ostraca for the Louvre during his mission to Upper Egypt in 1886, W. Spiegelberg (1870–1930) collected ostraca for the Bibliotheque Nationale et Universitaire in Strasbourg, J. P. A. Erman (1854–1937) collected ostraca for the Staatliche Museen in Berlin during his travels in 1885/1886, and K. A. Wiedemann (1856–1936) later donated the ostraca that he acquired in 1881/1882 to the same institution.⁸⁸⁶ The collections of C. E. Wilbour (1833–1896) acquired between 1880 and 1896 helped form the basis of the Brooklyn Museum collection,⁸⁸⁷ and H. Nelson (1878–1954) acquired many ostraca for the Oriental Institute Museum while he was field director of the Oriental Institute Epigraphic and Architectural Survey from 1924 to 1940.

Few of these collectors seem to have supplied the museums with much information about the findspots of their ostraca, usually only the place of acquisition, most often Thebes or Elephantine. Wilbour sometimes penciled notes on his ostraca, “K 87” apparently meaning “Karnak 1887,” for example. Sayce usually indicated only Thebes or Elephantine as provenance, but these indications are occasionally contradicted by internal evidence.⁸⁸⁸ Actually, the collectors probably did not know the findspots of their ostraca. They purchased them from Egyptians, who might have been either those who found them or middlemen or “dealers”; in the 1880s and 1890s the ostraca “trade” was centered on Luxor and Elephantine and ostraca from other sites, such as Hermonthis, appear to have been brought to these centers for sale to collectors, perhaps thereby accounting for some of the “false” provenances given by collectors.

The identity of the collectors, the dates when they acquired their ostraca, or at least when the ostraca entered the museums where they now lie are nonetheless important even if the collectors did not know whence their ostraca came. The groups of ostraca belonging to the same taxpayers discussed above were most often acquired by a single collector at the same time, less often by several collectors active at more or less the same time, and only very rarely by several collectors active at widely separated times. This manner of collection strongly suggests that these groups of ostraca were indeed “archives,” which were deliberately stored together, consequently found together, and often subsequently sold together, thereby ending up in the same collections; it is highly unlikely that so many groups of ostraca naming the same taxpayers would have accidentally ended up in the same collections, forming “dossiers,” if they had been found separately.⁸⁸⁹

886. Wilcken, *Griechische Ostraka*, pp. 20–28.

887. C. Préaux, *Les ostraca grecs de la collection Charles-Edwin Wilbour au Musée de Brooklyn* (New York, 1935), pp. 7–8.

888. O. Bodl. Eg. Inscr. 1031 (*DO* Mattha 198 = *DO Varia* 31) is attributed to Elephantine but names the well-known Theban **Taxpayer 34**, Apollonios son of Kallikrates.

889. For the distinction between “archives” and “dossiers,” see A. Martin, “Archives privées et cachettes documentaires,” in *Proceedings of the 20th International Congress of Papyrologists, Copenhagen, 23–29 August 1992*, edited by A. Bülow-Jacobsen (Copenhagen, 1994), pp. 569–77.

6.2.B. OSTRACA DISCOVERED DURING EXCAVATIONS

Very few early Ptolemaic ostraca have been found in controlled excavations around Thebes. Interestingly, however, the few early Ptolemaic ostraca from Thebes with known provenances mostly seem to come from the cemeteries on the west side of the Nile, opposite Thebes proper. At least one early Ptolemaic ostrakon, O. Strasbourg D 2037 (DO Carnarvon), was discovered in the Ptolemaic vaulted tombs in the Birabi between Deir el-Bahri and Dra ʿabu el-Naga during the excavations of H. Carter and Lord Carnarvon between 1907 and 1911.⁸⁹⁰ Three early Ptolemaic ostraca, O. TT 32 (*DO Varia* 50), O. TT 32 (*DO Varia* 51), and O. TT 32 (*Shore Studies*: 356–60), were discovered during the excavations of L. Kákosy in the Ramesside tomb of Djehutimes (TT 32),⁸⁹¹ which was reused in the early Ptolemaic period by a family of royal scribes before being reused again in the Roman period by the Soter family.⁸⁹² An archive of three early Ptolemaic ostraca, O. TT 373 doc. 2367 (*DO Varia* 55), O. TT 373 doc. 2368 (*DO Varia* 54), and O. TT 373 doc. 2369 (*DO Varia* 56), was found in Theban Tomb 373 in el-Khokha during the excavation of K.-J. Seyfried.⁸⁹³ At least two early Ptolemaic ostraca, O. Medinet Habu 2190 (*DOMH* 12) and O. Medinet Habu 1490 (*DOMH* 14), and many later ostraca were discovered at Medinet Habu during the excavations of U. Hölscher in 1929/1930.⁸⁹⁴

The fact that most of the early Ptolemaic Theban ostraca found in controlled excavations come from the cemeteries on the west side of the Nile is suggestive because many early Ptolemaic ostraca from Thebes were issued to mortuary priests who are also known from papyrus archives. These archives reveal that the mortuary priests worked in the cemeteries on the west side of the Nile, though many of them lived in Thebes proper, in the area north of the temenos wall of the temple of Amun at Karnak and west of the temenos wall of the temple of Mont at Karnak. Thus it is not entirely surprising that the papyrus archives which were excavated rather than purchased were discovered in tombs in the Theban necropolis across the Nile from Karnak, where the mortuary priests worked. Evidently the mortuary priests preferred to store their valuable papyri in the relative safety of the tombs where they worked rather than in the houses where they lived, which were subject to fire, flood, and theft, and justifiably so since a disproportionate number of the surviving papyri from Thebes belong to mortuary priests. Perhaps the mortuary priests also stored their ostraca in these tombs, thereby accounting for the disproportionate survival of their ostraca as well.

The other possibility, of course, is that several groups of early Ptolemaic ostraca were found in the ruins of Thebes proper, in the area north of the temenos wall of the temple of Amun and west of the temenos wall of the temple of Mont, where the early Ptolemaic mortuary priests lived; this could also account for the disproportionate survival of ostraca belonging to mortuary priests. The mudbrick ruins in this area were quarried away by *sebakhin* for fertilizer in 1881, and in the process large numbers of Greek and Demotic ostraca were revealed, some of which were promptly acquired by Wiedemann and Sayce, while Chester acquired others for the British Museum, as Sayce recounts.⁸⁹⁵ Consequently, E. Révillout concluded that the ostraca described by Sayce included a large number of ostraca in the British Museum belonging to the early Ptolemaic mortuary priest Panas son of Pchorchonsis (Dem. *Pa-nʿ sʿ Pʿ-ḥl-ḥnsw*), **Taxpayer 16**, who is known to have lived in this area from references in the Archive of Pechutes son of Pchorchonsis (337–191 B.C.) and especially *P. BM* 10026 (Andrews 1),⁸⁹⁶ an idea revived by S. P. Vleeming.⁸⁹⁷

Unfortunately for this idea, the ostraca in the British Museum belonging to **Taxpayer 16**, Panas son of Pchorchonsis, were donated to the British Museum in 1834 and 1857 by J. G. Wilkinson, who acquired them during his stay in Egypt from 1821 to 1833, long before the practice of quarrying *sebakh* for fertilizer was introduced to Egypt by the British, but precisely the time when antiquities hunters like G. B. Belzoni and B. Drovetti

890. Spiegelberg, “Demotic Papyri and Ostraca,” pp. 42–47, pl. 37; Vleeming, *Ostraka Varia*, p. 114; and Devauchelle, “Notes sur quelques ostraca démotiques,” p. 384.

891. Vleeming, *Ostraka Varia*, pp. 109–10.

892. See L. Kákosy, “The Soter Tomb in Thebes,” in *Hundred-Gated Thebes*, pp. 61–62; and Quaegebeur, “Recherche du haut clergé Thébain,” pp. 152–55.

893. Vleeming, *Ostraka Varia*, p. 121.

894. M. Lichtheim, *Demotic Ostraca from Medinet Habu* (Oriental Institute Publications 80; Chicago, 1957), pp. 13–14.

895. A. H. Sayce, “Greek Ostraka from Erment and Karnak,” *PSBA* 7 (November 1884–June 1885): 11–28, esp. p. 11.

896. E. Révillout, “Notes on Some Demotic Documents in the British Museum,” *PSBA* 7 (November 1884–June 1885): 133–40, esp. 137–40.

897. Vleeming, “Minima Demotica,” p. 355.

were scouring the Theban necropolis on the west bank of the Nile opposite Thebes proper. Moreover, Wilkinson's donation included several early Ptolemaic Demotic papyri thought to have come from the Theban necropolis, including one papyrus, *P. BM 10078* (Reich), that names the mortuary priest Amenonthes son of Parates (Dem. *ʿImn-ḥtp sꜣ Pa-rt*), **Taxpayer 6**,⁸⁹⁸ several of whose ostraca are also part of Wilkinson's donation,⁸⁹⁹ further suggesting that the ostraca may have been found together with the papyri in the Theban necropolis rather than in the ruins of the town of Thebes proper.

898. Reich, *Papyri juristischen Inhalts*, pp. 38, 43, 51, 60, esp. 82.

899. See Vleeming, *Ostraka Varia*, p. 95 (n. 1), for O. BM 5760 (*OrSuec* 17: 34–36 [¶7]), O. BM 5747 (*OrSuec* 17: 40–41 [¶14]), and O. BM 5745 (*OrSuec* 17: 44 [¶19]); see **Taxpayer 6** for others.

7. CATALOGUE OF EARLY PTOLEMAIC OSTRACA IN THE NELSON COLLECTION OF THE ORIENTAL INSTITUTE MUSEUM

The Nelson collection of ostraca was accessioned by the Oriental Institute Museum on 21 January 1955 as OIM 19109–19385. The collection was previously the personal property of H. Nelson (1878–1954), who served as Field Director of the Oriental Institute Epigraphic and Architectural Survey at Luxor from 1924 to 1940. Nelson presumably acquired his collection in Egypt sometime between 1924 and June 1939, when it was shipped to the Oriental Institute in Chicago because of the threat of war. Further information about when and where Nelson acquired his collection may lie buried in Nelson’s extensive correspondence as Field Director with the Directors of the Oriental Institute in Chicago.⁹⁰⁰

The Nelson collection of ostraca includes an important group of early Ptolemaic Demotic, Greek, and bilingual ostraca, mostly tax receipts, all of which are published here, including the fragmentary or only partially legible pieces. Many of the taxpayers and scribes on these ostraca also appear on other Theban tax receipts, suggesting a Theban provenance for these ostraca as well. Furthermore, several of the taxpayers are represented by several tax receipts within this group of ostraca, suggesting that some or perhaps all these ostraca may have been found together since it is improbable (though not completely impossible) that ostraca belonging to the same taxpayers were found separately but then reunited in the same collection, hence the importance of publishing all the ostraca in this group, including the fragmentary or only partially legible pieces. One late Ptolemaic account ostrakon (**Cat. no. 3**) is also published here since it concerns the business of choachytes who figure prominently in the group of early Ptolemaic ostraca. Within the catalogue, the scale of the hand copies is 1:2; on the plates, the scale of the ostraca is 1:1.

900. I wish to thank John Larson, Oriental Institute Museum Archivist, for researching the history of the Nelson collection. For more

about H. Nelson, see Dawson and Uphill, *Who Was Who in Egyptology*, p. 215.

CATALOGUE NO. 1

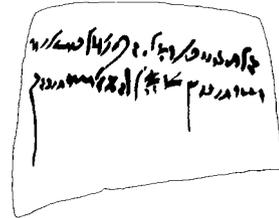
Registration Number:	OIM 19158	Photograph:	Plate 1
Nelson Collection Number:	N69	Description:	Pottery ostrakon, 7.2 × 5.7 cm
Date:	Year 36 (of Ptolemy II), Pharmouthi 29 = 19 June 249 B.C.		
Content:	Receipt for price of oil		

TRANSLITERATION

1. *Ta-wꜣ(?) ta Pꜣ-hl-hnsw ḥd 1/3 ... sw nḥḥ*
2. *ibd 4 pr.t sh Ns-mn ḥꜣ.t-sp 36 ibd 4 pr.t sw 29*

TRANSLATION

1. Tages(?) daughter of Pchorchonsis, 1/3 ... silver (kite)^a for the price of oil
2. of Pharmouthi,^b has written Esminis^c (on) Egyptian year 36, Pharmouthi^b 29.



NOTES

^a 1/3 silver (kite) or 4 obols is the price of 2 kotulai or 0.54 liter of oil; see *Section 4.3.A*. The diagonal strokes after 1/3 may represent an additional fraction, perhaps 1/4; 1/6 seems less likely since 1/3 1/6 equals 1/2.

^b The curvature of the third sign in the season name favors *pr.t* over *šmw*.

^c The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

CATALOGUE NO. 2

Registration Number:	OIM 19290	Photograph:	Plate 1
Nelson Collection Number:	N256	Description:	Pottery ostrakon, 8.1 × 5.8 cm
Date:	Year 34 (of Ptolemy II), Pachons 14(?) = 5 July 251 B.C.		
Content:	Receipt for salt tax		

TRANSLITERATION

1. *ꜣmn-ḥtp (sꜣ) Pa-rꜥ kt 1/2 (n) ḥd ḥmꜣ*
2. *n ḥꜣ.t-sp 34 sh Dḥwty-ir-rḥ-s*
3. *n ḥꜣ.t-sp 34 ibd 1 šmw sw 14(?)*

Second hand

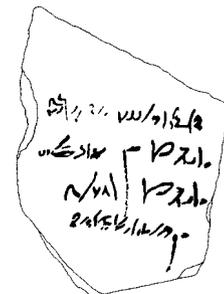
4. *sh Hryꜣw sꜣ Ns-mn ḥd kt 1/2*

TRANSLATION

1. Amenotnes (son of) Parates,^a 1/2 (silver) kite^b (for) the salt tax
2. of Egyptian year 34, has written Thotorches
3. on Egyptian year 34, Pachons^c 14(?);

Second hand

4. has written Herieus son of Esminis, 1/2 silver kite.^b



NOTES

^a **Taxpayer 6.**

^b 1/2 silver (kite) is the normal male B rate (after fiscal year 32 of Ptolemy II) for the salt tax; see *Section 3.1.A*.

^c The short writing of the season name favors reading *šmw* over *pr.t*.

CATALOGUE NO. 3

Registration Number:	OIM 19291	Photograph:	Plate 2
Nelson Collection Number:	N257	Description:	Pottery ostrakon, 8.0 × 6.3 cm
Date:	Second to first centuries B.C.		
Content:	Accounts		

TRANSLITERATION

1. *sw* 26(?) *p3 iw*
2. *n-dr.t Hr rn rmt* 2
3. *iw in=w s (r)-bnr (n) sw* 25(?)
4. *T3-šr.t-dhwty hd* 70
5. *ks n ... hd* [...]
6. *sw* 27(?) *ky rmt iw in=w s*

TRANSLATION

1. Day 26(?) the receipt
2. from the hand of Horos^a in the name of two people
3. who were brought^b out (on) day 25(?):
4. Senthotes, 70 deben;^c
5. burial of ...^d (?) deben.^e
6. Day 27(?), another man who was brought^b

NOTES

^a If this ostrakon is correctly dated to the late second or early first century B.C. (see n. c) and if it does concern the burial tax, then this may be one of the several choachytes named Horos listed in P. W. Pestman, *The Archive of the Theban Choachytes (Second Century B.C.)* (Studia Demotica 2; Leuven, 1993), pp. 14–25.

^b This phrase is reminiscent of the qualification of the deceased in early Ptolemaic burial tax receipts, “who was brought to the necropolis” (*r.in=w r t3 h3s.t*). However, the resumption of the antecedent with the dependent pronoun *s* shows that this is a circumstantial virtual relative clause rather than the relative past *sdm=f* written historically with two strokes representing the hieratic reed leaf followed by the man with his hand to his mouth.

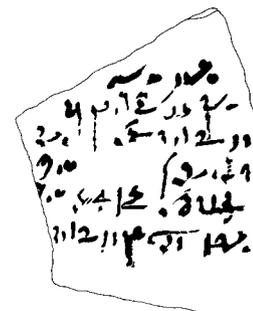
^c 70 deben is 1,400 drachmas, which is an improbable enormous sum if it was calculated on the silver standard, compared to the 1 drachma or 7 obols normally paid for the burial tax in the early Ptolemaic period (see *Section 5.2.A*). Therefore, it was probably calculated on the copper standard used after 210 B.C. (see *Section 1.3.A*). At least 60 copper drachmas were equivalent to the silver drachma between 210 and 183 B.C., at least 120 copper drachmas to the silver drachma between 183 and 173 B.C., at least 240 copper drachmas to the silver drachma between 173 and 130 B.C., and at least 480 copper drachmas to the silver drachma between 130 and 30 B.C. For the use of prices for dating purposes, see Clarysse and Lanciers, “Currency,” pp. 117–32.

^d The word or name following “burial of” (*ks n*) is preserved, but I cannot propose a plausible reading.

^e The number of deben runs over the edge of the ostrakon and is therefore illegible.

COMMENTARY

This ostrakon probably dates to the late Ptolemaic period (for the date, see n. c). Nonetheless it is included here because it may concern the burial tax that occurs on many of the early Ptolemaic ostraca in this catalogue (nos. 8, 23, 26, 29, 40, 54, 55, 60, and perhaps 10). The burial tax is not named explicitly in this ostrakon, but a reference to “burial” (*ks*) in line 5 and payment is made “in the name of” (*rn*) people “who are brought (out)” (*iw in=w s [r-bnr]*), as in many of the burial tax receipts.

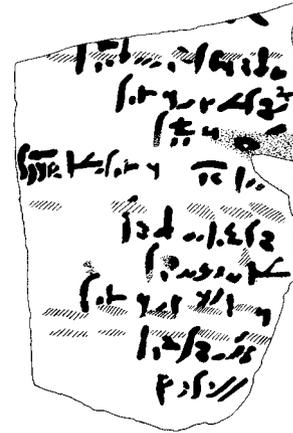


CATALOGUE NO. 4

<i>Registration Number:</i>	OIM 19292	<i>Photograph:</i>	Plate 2
<i>Nelson Collection Number:</i>	N258	<i>Description:</i>	Pottery ostracon, 11.8 × 7.7 cm
<i>Date:</i>	Reign of Ptolemy III(?) = 246–222 B.C.		
<i>Content:</i>	List of names		

TRANSLITERATION

1. ...[...]
2. P³-šr-n³-ntr.w s³ P³-šr-mn(?)
3. tb^c(?) D_hwty-sdm s³ Pa-nfr
4. [Hr(?) s³(?)] Pa-mn
5. P³-tī-nī.t(?) Pa-nfr s³ Ns-n³y = w-ḥmn-īw
6. ²Imn-ḥtp s³ P³-šr-īmn
7. Ns-p³-mty
8. Pa-[hr(?)] s³ Pa-nfr
9. Hr s³ ²Imn-ḥtp
10. Rrw³



TRANSLATION

1. ...[...]
2. Psenenteris son of Psenminis(?)^a
3. obol(?) Thotsutmis son of Panouphis^b
4. [Horos(?) son of(?)] Paminis
5. Petenethis(?)^c Panouphis son of Snachomneus^d
6. Amenothēs son of Psenamounis^e
7. Espemetis^f
8. Pa[os(?)] son of Panouphis^g
9. Horos son of Amenothēs^h
10. Lolousⁱ

NOTES

^a Perhaps **Taxpayer 32**, attested in years 6 and 20 (of Ptolemy III?) on his ostraca.

^b Perhaps **Taxpayer 33**, the pastophoros, attested in year 8 (of Ptolemy III?) on his ostraca and in year 17 of Ptolemy III on his papyri.

^c Compare OIM 19305 + 19380 (**Cat. no. 17**), column ii, line 6.

^d Perhaps the pastophoros and choachyte Panouphis son of Snachomneus mentioned in several papyri from the Archive of Senatumis daughter of Snachomneus: *P. Berlin Kauf.* 3096, dated to year 25 of Ptolemy III; *P. BM 10240* (Reich), dated to year 20 of Ptolemy III; and *P. BM 10073* (Reich), dated to year 5 of Ptolemy IV.

^e Perhaps **Taxpayer 27**, the pastophoros, attested in years 37 and 38 (of Ptolemy II) in his ostraca and in year 13 of Ptolemy III in his papyri.

^f See OIM 19321 (**Cat. no. 30**), column ii, line 6.

^g See OIM 19321 (**Cat. no. 30**), column i, line 3; only the flesh determinative of *hr* “face” is preserved here, but the parallel supports the restoration. Compare *P. Marseille 298, 299* (*Enchoria* 10: 127–39), lines 10, 12.

^h See OIM 19321 (**Cat. no. 30**), column ii, line 4.

ⁱ See OIM 19321 (**Cat. no. 30**), column i, line 6.

COMMENTARY

Several of the men named in this list are known from other sources, which suggests a date in the middle of the reign of Ptolemy III for this text. At least four of the men named (nn. a, b, d, and e) may have been mortuary priests, suggesting that the list may relate to a formal or informal association of mortuary priests; see *Section 6.1.B.2*.

CATALOGUE NO. 5

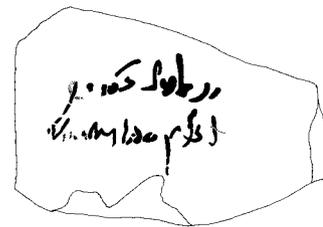
<i>Registration Number:</i>	OIM 19293	<i>Photograph:</i>	Plate 3
<i>Nelson Collection Number:</i>	N259	<i>Description:</i>	Pottery ostrakon, 8.6 × 5.3 cm
<i>Date:</i>	Year 21(?) (of Ptolemy II?) = 28 October 265 to 27 October 264 B.C.		
<i>Content:</i>	Receipt for money payment		

TRANSLITERATION

1. *P3-šr-dḥwty(?) s3 Dd-ḥr ḥd 1/3*
2. *ḥ3.t-sp 21(?) sh P3-‘n ibd 3 ... sw 12(?)*

TRANSLATION

1. Psenthotēs(?) son of Teos,^a 1/3 silver (kite)^b
2. for Egyptian year 21(?), has written Panis^c (on) the third month of ...,^d day 12(?)



NOTES

^a This person is not **Taxpayer 13**, Pemaus (Dem. *P3-my*) son of Teos; compare OIM 19344 (**Cat. no. 51**) and OIM 19352 (**Cat. no. 58**); he is either Psenthotēs (Dem. *P3-šr-dḥwty*) or just possibly **Taxpayer 15**, Psenchonsis (Dem. *P3-šr-ḥnsw*) son of Teos.

^b The reason for the payment is not mentioned, but it may have been for the yoke tax; see *Section 2.2.B*.

^c The scribe Panis was responsible for several yoke tax receipts from Thebes between Egyptian years 4 and 19, probably of Ptolemy II; see Vleeming, *Ostraka Varia*: 101 (n. cc), OIM 19315 (**Cat. no. 25**), and OIM 19344 (**Cat. no. 51**). The scribe Panis also signed a receipt for the income of a server tax from Egyptian year 23, O. BM 5708 (*OrSuec 27–28*: 9–10 [¶4]); see Vleeming, *Ostraka Varia*: 29, 101 (n. cc).

^d The backwards slant of the extremely faint traces of the first sign of the season name might favor *pr.t* or *šmw* over *ḥ.t*.

CATALOGUE NO. 6

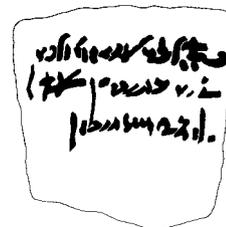
<i>Registration Number:</i>	OIM 19294	<i>Photograph:</i>	Plate 3
<i>Nelson Collection Number:</i>	N260	<i>Description:</i>	Pottery ostrakon, 6.0 × 5.8 cm
<i>Date:</i>	Year 38 (of Ptolemy II), Pharmouthi 1 = 22 May 247 B.C.		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. *Ta-mn ta Pa-rṯ ḥd 1/6 swn*
2. *nḥḥ ibd 2 pr.t sh Ns-mn*
3. *n ḥ3.t-sp 38 ibd 4 pr.t sw 1*

TRANSLATION

1. Tamini's daughter of Parates,^a 1/6 silver (kite)^b for the price
2. of oil of Mecheir,^c has written Esminis^d
3. on Egyptian year 38, Pharmouthi^c 1.



NOTES

^a **Taxpayer 26**.

^b 1/6 silver (kite) or 2 obols is the price of 1 kotule or 0.27 liter of oil; see *Section 4.3.A*. For this writing of the fraction 1/6, see Chauveau, “Compte en démotique archaïque,” p. 26 (n. 11, 2). The reading is confirmed by OIM 19327 (**Cat. no. 35**), where the Greek text reads 2 obols; by OIM 19335 (**Cat. no. 42**) recto, where $1/4 = 1/12 + 1/6$; and by OIM 19383 (**Cat. no. 61**), where $1/6 + 1/6 = 1/3$. For other examples, see OIM 19310 (**Cat. no. 21**), OIM 19318 (**Cat. no. 28**), and OIM 19338 (**Cat. no. 45**).

^c The curvature of the third sign in the season name favors *pr.t* over *šmw*.

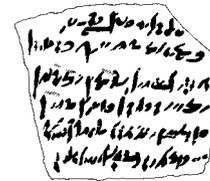
^d The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

CATALOGUE NO. 7

Registration Number:	OIM 19295	Photograph:	Plate 3
Nelson Collection Number:	N261	Description:	Pottery ostrakon, 5.4 × 4.6 cm
Date:	Year 15 of Ptolemy (I? or II?), Thoth 12 = 15 November 291 B.C. or 10 November 271 B.C.		
Content:	Receipt for tax-farming revenues(?)		

TRANSLITERATION

1. Pꜣ-šr-ḫmn sꜣ Pa-nꜣ mh.k n ḥd
2. nt ph r-r=k ḥn ḥd 5 nt nꜣ wꜣḥ-mw.w
3. ṯi s.t(?) r ḥw.t-ntr r nꜣ(?) bꜣk(.w) r.ṯr=n(?) ṯ≠w
4. r.ṯr=y nꜣ wꜣḥ-mw.w ḥr(?) pꜣy rmt ḥn=w
5. sh Pa-rꜣ sꜣ Hr-m-ḥb(?) n ḥꜣ.t-sp 15 ḫb 1 ꜣḥ.t sw 12(?)
6. n pr-ꜣ Ptrwmys



TRANSLATION

1. Psenamounis son of Panas,^a you are filled with the money
2. which has come to you from^b the 5 silver (deben) which the choachytes
3. give it(?) to the temple, according to the documents which we made (them),
4. which I made (for) the choachytes for each(?) (lit. under this) man among them,
5. has written Parates son of Harmais(?)^c on Egyptian year 15, Thoth^d 12(?)
6. of pharaoh Ptolemy (I[?] or II[?]).^e

NOTES

^a **Taxpayer 11.**

^b Literally, “has fallen to you among,” but see P. W. Pestman, “‘Inheriting’ in the Archive of the Theban Choachytes,” in *Aspects of Demotic Lexicography*, edited by S. P. Vleeming (Studia Demotica 1; Leuven, 1987), pp. 64–67, for this translation.

^c A scribe Parates son of Harmais is also known from burial tax receipt O. TT 32 (*Shore Studies*: 356–60), dated to Egyptian year 22, Thoth 30, probably of Ptolemy II, where he writes at the command of Amenrosis son of Totoes, probably the Overseer of the Necropolis (see *Section 5.3.B*).

^d The season name is written small with a broad brush, making it hard to read, but the forward slant of the first sign favors reading ꜣḥ.t over pr.t or šmw.

^e The identification of the year as that of “pharaoh Ptolemy” could refer to Ptolemy I since Ptolemy II is usually referred to as “pharaoh Ptolemy son of Ptolemy”; see Pestman, *Chronologie égyptienne*, p. 14. It could also refer to Ptolemy II, however, since such distinctions were not always consistently made. Ptolemy III was frequently referred to as “pharaoh Ptolemy son of Ptolemy” just like his father Ptolemy II; see Clarysse, “Notes,” pp. 5–8; and idem, “Demotic Self-Dedication,” p. 7. A date in the reign of Ptolemy II rather than Ptolemy I is perhaps favored by the fact that Psenamounis son of Panas, **Taxpayer 11**, is also attested in yoke tax receipt T. BM 29532 (*OrSuec* 31–32: 34–35), dated to Egyptian year 16, Thoth 26 and Phaophi 16, probably of Ptolemy II, and by the fact that the scribe Parates son of Harmais is also attested in burial tax receipt O. TT 32 (*Shore Studies*: 356–60), dated to Egyptian year 22, Thoth 30, probably of Ptolemy II.

COMMENTARY

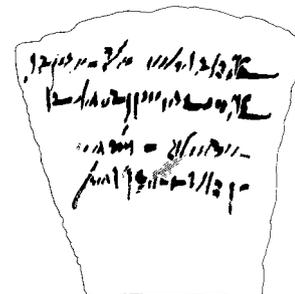
This ostrakon may be a receipt for tax-farming revenues. Compare *P. BM 10528* (Glanville), dated to Egyptian year 14, Pharmouthi, of Ptolemy I, in which a lector priest gives 5 silver (deben) in return for the revenues from the sale of burial plots and from the burial tax.⁹⁰¹

CATALOGUE NO. 8

<i>Registration Number:</i>	OIM 19296	<i>Photograph:</i>	Plate 4
<i>Nelson Collection Number:</i>	N262	<i>Description:</i>	Pottery ostrakon, 7.6 × 7.5 cm
<i>Date:</i>	Year 25(?) (of Ptolemy II?), Pachons 10 = 3 July 260 B.C.		
<i>Content:</i>	Receipt for burial tax		

TRANSLITERATION

1. *rn ʾImn-ḥtp sꜣ Pa-rꜥ ḥꜣ kt 1/2 n ḥꜣ mr ḥꜣs.t*
2. *rn Pa-iry pꜣ rmt ʾIpy r.in = w*
3. *r pꜣ imnt(?) n ibd 4 pr.t(?)*
4. *sh ʾImn-rwš(?) ḥꜣ.t-sp 25(?) ibd 1 šmw sw 10*



TRANSLATION

1. In the name of Amenothēs son of Paratēs,^a 1/2 silver kite^b for the money of the Overseer of the Necropolis
2. in the name of Paeris the man of Luxor^c who was brought
3. to the west(?)^d on Pharmouthi(?),^e
4. has written Amenrosis(?)^f on Egyptian year 25(?), Pachons^e 10.

NOTES

^a **Taxpayer 6.**

^b 1/2 silver kite was the usual payment to the Overseer of the Necropolis for the burial tax on the interment of one individual in the necropolis during the reign of Ptolemy II; see *Section 5.2.A*, OIM 19312 (**Cat. no. 23**), OIM 19319 (**Cat. no. 29**), OIM 19348 (**Cat. no. 54**), and OIM 19382 (**Cat. no. 60**).

^c For other burial tax receipts in which the deceased is designated “man of” or “woman of” a town, see O. BM 5685 (ZÄS 53: 120–21 [¶a]) for a “man of Akhmim” (*pꜣ rmt Ḥnt-mn*), O. BM 5766 (*OrSuec* 23–24: 17–18 [¶9]) for a “woman of Elephantine” (*tꜣ rmt.t Yb[?]*), and perhaps *DO Louvre* 74 (pp. 153–54, pl. 19) for a “man of *Tꜣ-s.t-tmy*” (*pꜣ rmt Tꜣ-s.t-tmy*). See OIM 19319 (**Cat. no. 29**) for the possibility that this designation refers to “the tomb of the town.”

^d The reading is uncertain. The traces certainly do not fit the expected *r tꜣ ḥꜣs.t*; the article is clearly *pꜣ* rather than *tꜣ*, and what follows differs from the writing of *ḥꜣs.t* in the title *mr ḥꜣs.t* in line 1. For *r pr imnt* as a variant of *r tꜣ ḥꜣs.t*, see OIM 19316 (**Cat. no. 26**). Another variant is *r pꜣ ḥrr*; see O. Brook. 37.1862 (*Mél. Mariette*: 152 [¶10]).

^e The writing of the season name in line 4 is probably *šmw* rather than *pr.t* since the first two signs are followed immediately by the determinative. The end of the season name in line 3 is obscured, making it difficult to choose between *pr.t* and *šmw*, but *pr.t* gives a more logical sequence of dates.

^f If the reading Amenrosis is correct, then this is presumably the Overseer of the Necropolis Amenrosis son of Totoes, known from numerous other burial tax receipts from Thebes between years 18 and 26 of Ptolemy II; see *Section 5.3.B*. The identification is favored by the rarity of the name Amenrosis, even though Amenrosis son of Totoes rarely signed receipts personally.

901. For the interpretation of this document, see Hughes and Nims, “Some Observations,” pp. 254–57; S. P. Vleeming, “The Office of

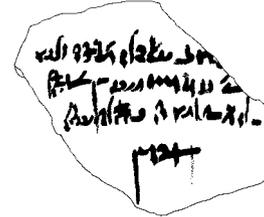
a Choachyte in the Theban Area,” in *Hundred-Gated Thebes*, pp. 253–54; and Depauw, *Archive of Teos and Thabis*, pp. 70–73.

CATALOGUE NO. 9

<i>Registration Number:</i>	OIM 19297	<i>Photograph:</i>	Plate 4
<i>Nelson Collection Number:</i>	N263	<i>Description:</i>	Pottery ostrakon, 6.9 × 4.7 cm
<i>Date:</i>	Year 38 (of Ptolemy II), Pachons 5 = 25 June 247 B.C.		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. [...]... *ta P3-šr-ìmn ḥd 1/12 tb^c 1/2 swⁿ*
2. [*n*]ḥḥ *ibd 4 pr.t sh Ns-mn*
3. *n ḥ3.t-sp 38 ibd 1 šmw sw 5 Ta-mn t3y=s sn.t(?)*
4. *tb^c 1/2 sh*



TRANSLATION

1. [...]... daughter of Psenamounis, 1/12 silver [kite] 1/2 obol^a for the price
2. [of oil] of Pharmouthi,^b has written Esminis^c
3. on Egyptian year 38, Pachons^b 5; Taminis her sister(?),^d
4. 1/2 obol,^e written.

NOTES

^a 1/12 silver [kite] 1/2 obol or 1 1/2 obols is the price of 3/4 kotule or 0.20 liter of oil; see *Section 4.3.A*.

^b The writing of the season name in line 3 is clearly *pr.t* because the curved third sign is the complementary *r* group. The shorter writing of the season name in line 4 must therefore be *šmw*, which also gives a logical sequence of dates.

^c The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

^d The top of the *sn*-sign appears to be ligatured to the *.t*-sign.

^e 1/2 obol is the price of 1/4 kotule or 0.07 liter of oil; see *Section 4.3.A*. Thus a total of 2 obols were paid for a total of 1 kotule or 0.27 liter of oil.

CATALOGUE NO. 10

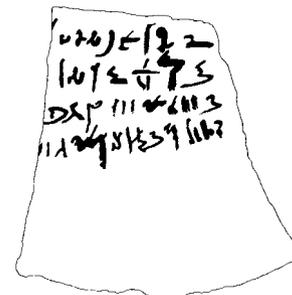
<i>Registration Number:</i>	OIM 19298	<i>Photograph:</i>	Plate 4
<i>Nelson Collection Number:</i>	N264	<i>Description:</i>	Pottery ostrakon, 7.5 × 7.3 cm
<i>Date:</i>	Phamenoth(?)		
<i>Content:</i>	Receipt for burial tax(?)		

TRANSLITERATION

1. *in Dḥwty-sdm s3 P3-nfr(?) [...]*
2. *mr ḥ3.s.t rn P3-ti-[...]*
3. *msgy(?) sh Wrš(?)-[...]*
4. *Hnsw-m3^c-ḥrw(?) ibd 3 pr.t [...]*

TRANSLATION

1. Thotsutmis son of Panouphis(?)^a has brought [...]
2. Overseer of the Necropolis in the name of *P3-ti*-[...]
3. ... has written *Wrš*(?)-[...]
4. *Hnsw-m3^c-ḥrw*(?) (on) Phamenoth^b [...]



NOTES

^a Perhaps **Taxpayer 33**, if the reading of the patronym is correct.

^b The very end of the season name is not preserved, but the two vertical strokes following the initial sign favor reading *šmw* over *pr.t*.

CATALOGUE NO. 11

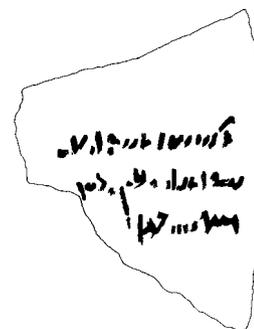
<i>Registration Number:</i>	OIM 19299	<i>Photograph:</i>	Plate 5
<i>Nelson Collection Number:</i>	N265	<i>Description:</i>	Pottery ostrakon, 8.2 × 6.7 cm
<i>Date:</i>	Year 13 (of Ptolemy II?), Khoiak 27 = 23 February 272 B.C.		
<i>Content:</i>	Receipt for yoke tax		

TRANSLITERATION

1. *Ḍd-ḥr sꜣ Pꜣ-ti-nfr-ḥtp ꜥt 1 n*
2. *ḥḏ nḥb ḥꜣ.t-sp 13 šḥ Pa-ḥy*
3. *ibd 4 ꜣḥ.t sw 27*

TRANSLATION

1. Teos son of Petenephotes,^a 1 (silver) kite for
2. the yoke tax^b of Egyptian year 13, has written Paches^c (on)
3. Khoiak^d 27.



NOTES

^a **Taxpayer 8**.

^b For the yoke tax, see *Section 2.1.A*.

^c The scribe Paches was responsible for several other yoke tax receipts and perhaps one *nḥt*-tax receipt from Thebes between years 11 and 16, probably of Ptolemy II. See Vleeming, *Ostraka Varia*: 104 (n. 11), OIM 19300 (**Cat. no. 12**), OIM 19313 (**Cat. no. 24**), OIM 19318 (**Cat. no. 28**), and OIM 19339 (**Cat. no. 46**).

^d The forward slant of the first sign of the season name favors reading *ꜣḥ.t* over *pr.t* or *šmw*.

CATALOGUE NO. 12

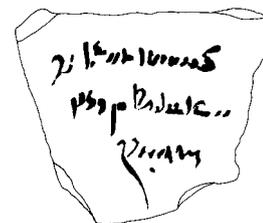
<i>Registration Number:</i>	OIM 19300	<i>Photograph:</i>	Plate 5
<i>Nelson Collection Number:</i>	N266	<i>Description:</i>	Pottery ostrakon, 6.8 × 5.8 cm
<i>Date:</i>	Year 13 (of Ptolemy II?), Phamenoth 9 = 6 May 272 B.C.		
<i>Content:</i>	Receipt for yoke tax		

TRANSLITERATION

1. *Ḍd-ḥr sꜣ Pꜣ-ti-nfr-ḥtp ḥḏ 1/3(?)*
2. *ḥḏ nḥb ḥꜣ.t-sp 13 šḥ Pa-ḥy*
3. *ibd 3 pr.t sw 9*

TRANSLATION

1. Teos son of Petenephotes,^a 1/3(?) silver (kite)
2. for the yoke tax^b of Egyptian year 13, has written Paches^c (on)
3. Phamenoth^d 9.



NOTES

^a **Taxpayer 8.**

^b For the yoke tax, see *Section 2.1.A*.

^c The scribe Paches was responsible for several other yoke tax receipts and perhaps one *nht*-tax receipt from Thebes between years 11 and 16, probably of Ptolemy II. See Vleeming, *Ostraka Varia*: 104 (n. II), OIM 19299 (**Cat. no. 11**), OIM 19313 (**Cat. no. 24**), OIM 19318 (**Cat. no. 28**), and OIM 19339 (**Cat. no. 46**).

^d The third sign of the season name shows traces of curvature, favoring reading *pr.t* over *šmw*.

CATALOGUE NO. 13

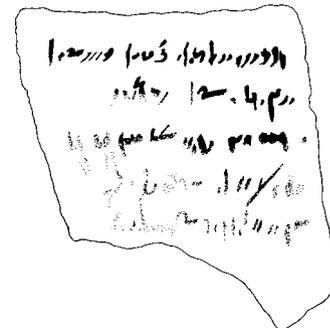
<i>Registration Number:</i>	OIM 19301	<i>Photograph:</i>	Plate 6
<i>Nelson Collection Number:</i>	N267	<i>Description:</i>	Pottery ostracon, 8.4 × 7.4 cm
<i>Date:</i>	Mesore(?)		
<i>Content:</i>	Order for (re)burial(?)		

TRANSLITERATION

1. *i.ṯr-ḥr Pš-šr-ḥnsw sḏ Dd-ḥr my ṯn=w*
2. *pš rmt 2 r.ṯn=w r tš ḥšs.t(?)*
3. *n ṯbd 4 šmw(?) ...*
4. ...
5. *sh ...*

TRANSLATION

1. To^a Psenchonsis son of Teos:^b Cause that they bring
2. the two people who were brought to the necropolis(?)
3. on Mesore(?)^c ...
4. ...
5. has written(?) ...



NOTES

^a The preposition *i.ṯr-ḥr* “in front of, before” is frequently used to address the recipients of orders; see Depauw, *Archive of Teos and Thabis*, p. 212 (n. a); DO IFAO-Edfou 781 (*BIFAO* 87: 158); and DO IFAO-Deir el-Medina 1 and 2 (descripta *BIFAO* 87: 151).

^b This person is **Taxpayer 15**, not Psenhotos (Dem. *Pš-šr-dḥwty*) son of Teos, nor **Taxpayer 13**, Pemaus (Dem. *Pš-my*) son of Teos.

^c The short writing of the season name favors the reading *šmw* over *pr.t*.

CATALOGUE NO. 14

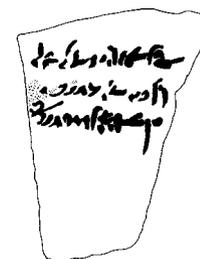
<i>Registration Number:</i>	OIM 19302	<i>Photograph:</i>	Plate 6
<i>Nelson Collection Number:</i>	N268	<i>Description:</i>	Pottery ostrakon, 6.7 × 5.2 cm
<i>Date:</i>	Phamenoth 13(?)		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. *Dḥwty-sḏm sꜣ Pa-nfr tbꜣ.t 1.t*
2. *swn nhḥ ibd 2 pr.t*
3. *sh Ns-mn ibd 3 pr.t sw 13(?)*

TRANSLATION

1. Thotsutmis son of Panouphis,^a 1 obol^b for
2. the price of oil^c of Mecheir,^d
3. has written Esminis^e (on) Phamenoth^d 13(?)



NOTES

^a **Taxpayer 33.**

^b 1 obol is the price of 1/2 kotule or 0.14 liter of oil; see *Section 4.3.A*.

^c The word *nhḥ* “oil” appears to lack a determinative, if the following signs belong to the month.

^d The third sign of the season name in line 2 appears to be curved, favoring reading *pr.t* over *šmw*. The season name in line 3 has only three signs, which normally would favor *šmw* over *pr.t*, but the third sign is curved and could be the complementary *r* group of *pr.t* rather than the determinative.

^e The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

CATALOGUE NO. 15

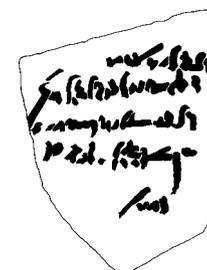
<i>Registration Number:</i>	OIM 19303	<i>Photograph:</i>	Plate 7
<i>Nelson Collection Number:</i>	N269	<i>Description:</i>	Pottery ostrakon, 7.0 × 5.4 cm
<i>Date:</i>	Year 33 (of Ptolemy II), Pachons 10 = 1 July 252 B.C.		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. *ꜣmn-ḥtp sꜣ Pa-rꜥ*
2. *Tꜣ-šr.t-mnꜥ ta ꜣmn-ḥtp ḥꜣ 1/4*
3. *swn nhḥ ibd 4 pr.t*
4. *sh Ns-mn n ḥꜣ.t-sp 33*
5. *ibd 1 šmw sw 10*

TRANSLATION

1. Amenothēs son of Parates^a and
2. Senmonthis daughter of Amenothēs,^b 1/4 silver (kite)^c for
3. the price of oil of Pharmouthi,^d
4. has written Esminis^e on Egyptian year 33,
5. Pachons^d 10.



NOTES

^a **Taxpayer 6.**

^b **Taxpayer 19.**

^c 1/4 silver (kite) or 3 obols is the price of 1 1/2 kotulai or 0.41 liter of oil; see *Section 4.3.A*.

^d The short writing of the season name in line 5 favors reading *šmw* over *pr.t*. The writing of the season name in line 3 is slightly longer, though it lacks the curvature of the third sign typical of *pr.t*. Nonetheless, reading *pr.t* in line 3 gives a better sequence of dates.

^e The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

CATALOGUE NO. 16

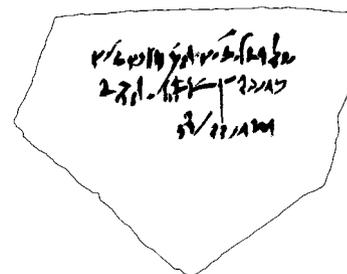
<i>Registration Number:</i>	OIM 19304	<i>Photograph:</i>	Plate 7
<i>Nelson Collection Number:</i>	N270	<i>Description:</i>	Pottery ostrakon, 9.2 × 7.1 cm
<i>Date:</i>	Year 38 (of Ptolemy II), Phamenoth 15 = 6 May 247 B.C.		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. Pꜣ-šr-ḥnsw sꜣ Dd-ḥr ḥꜣ 1/4 swn nḥḥ
2. *ibd* 2 *pr.t* šḥ Ns-mn n ḥꜣ.t-sp 38
3. *ibd* 3 *pr.t* sw 15

TRANSLATION

1. Psenchonsis son of Teos,^a 1/4 silver (kite)^b for the price of oil
2. of Mecheir,^c has written Esminis^d on Egyptian year 38,
3. Phamenoth^c 15.



NOTES

^a **Taxpayer 15.**

^b 1/4 silver (kite) or 3 obols is the price of 1 1/2 kotulai or 0.41 liter of oil; see *Section 4.3.A*.

^c The curvature of the third sign in season names in lines 2 and 3 favors reading *pr.t* over *šmw*.

^d The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

CATALOGUE NO. 17

Registration Number:	OIM 19305 + 19380	Photograph:	Plate 8
Nelson Collection Number:	N271 + N351	Description:	Pottery ostrakon, 8.8 × 8.1 cm;
Date:	Late reign of Ptolemy II(?) = 285–246 B.C.		6.9 × 6.7 cm
Content:	Accounts		

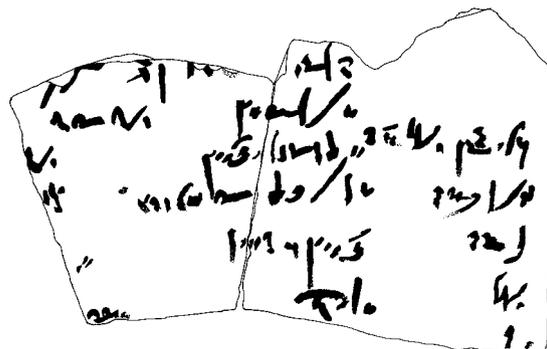
TRANSLITERATION

Column I

1. *swn tgy(?) kt 2 tb^c.t(?) 1/2*
2. *hd kt 1 1/3 tb^c.t 1/2*
3. *2/3 tb^c.t 1/2*
4. *kt 2*
5. *kt 1*

Column II

1. *ʔImn-htp(?) | [...]*
2. *Pz-rw ... | ... kt 1/2 tb^c.t 1/2*
3. *Pz-šr-ḥnsw | sʔ Dd-ḥr kt 1/2 [...]*
4. *Pz-wrm | ... [...]*
5. *Dd-ḥr (sʔ) Pa-ḥ | y hd [...]*
6. *Pz-ti-ni.t(?) | tb^c.t(?) [...]*



TRANSLATION

Column I

1. The price of fruit(?),^a 2 (silver) kite 1/2 obol(?)
2. 1 1/3 silver kite 1/2 obol
3. 2/3 (silver kite) 1/2 obol
4. 2 (silver) kite
5. 1 (silver) kite

Column II

1. Amenoths(?) | [...]
2. *Pz-rw ... | ... 1/2 (silver) kite, 1/2 obol*
3. Psenchonsis | son of Teos^b 1/2 (silver) kite [...]
4. Poulemis(?) | ... [...]
5. Teos (son of) Pai|s^c silver [...]
6. Petenethis(?)^d | obol(?) [...]

NOTES

^a The fruit tax (Dem. *hd tgy*) was a temple harvest tax before the reforms of year 22 of Ptolemy II; see *Section 5.1.A*. Thereafter, it was a universal harvest tax known as the orchard apomoirā; see *Section 4.1.B.2*. The relationship between the price of fruit and the fruit tax, if any, is unknown.

^b Perhaps **Taxpayer 15**, attested from year 19 (of Ptolemy II?) to year 8 (of Ptolemy III?) in his ostraca.

^c A Teos son of Pais is **Taxpayer 10**, attested from year 12 (of Ptolemy II?) to year 31 (of Ptolemy II) in his ostraca.

^d Compare OIM 19292 (**Cat. no. 4**), line 5.

COMMENTARY

OIM 19305 and OIM 19380 are two fragments of a much larger account ostrakon.

CATALOGUE NO. 18

<i>Registration Number:</i>	OIM 19306	<i>Photograph:</i>	Plate 9
<i>Nelson Collection Number:</i>	N272	<i>Description:</i>	Pottery ostrakon, 10.0 × 6.4 cm
<i>Date:</i>	Year 37(?) (of Ptolemy II), Phaophi 20+ = 12–21 December 249 B.C.		
<i>Content:</i>	Receipt for fruit tax		

TRANSLITERATION

1. *in ʾImn-ḥtp sʾ Pʾ-šr-ʾimn ḥd kt 2*
2. *ḥd tg šḥ Pʾ-šr-ʾimn sʾ Tʾy-ḥr-pʾ-tʾ ḥʾ.t-sp 37(?) ibd 2 ʾḥ.t sw 20+*

TRANSLATION

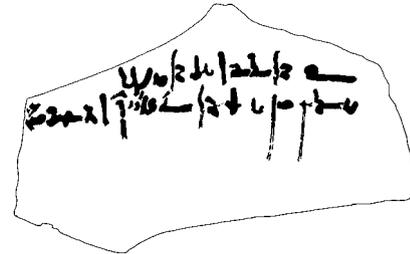
1. Amenothēs son of Psenamounis^a has brought 2 silver kite
2. for the fruit tax,^b has written Psenamounis son of Seartos(?) (on) Egyptian year 37(?), Phaophi 20+^c

NOTES

^a **Taxpayer 27.**

^b The fruit tax was a universal harvest tax known as the orchard apomoirā after the reforms of year 21 of Ptolemy II; see *Section 4.1.B.2*.

^c The shape of the first sign of the season name favors reading ʾḥ.t over *pr.t* or *šmw*. The scribe squeezed the date into the end of the line rather than start a new one, and thus the last digit of the day number is illegible.



CATALOGUE NO. 19

<i>Registration Number:</i>	OIM 19308	<i>Photograph:</i>	Plate 10
<i>Nelson Collection Number:</i>	N274	<i>Description:</i>	Pottery ostrakon, 6.7 × 5.9 cm
<i>Date:</i>	Year 27 (of Ptolemy II), Phaophi 27 = 22 December 259 B.C.		
<i>Content:</i>	Receipt for days (of service?)		

TRANSLITERATION

1. *Pa-rt sʾ ʾIw=f-ʿw pʾ nt dd n Tʾ-šr.t-mnt*
2. *ta Pʾ-ti-ʾimn-nsw-tʾ.wy tw=t n=y hrw(?) 2*
3. *šḥ Pa-by(?) ḥrw=f n ḥʾ.t-sp 27*
4. *ibd 2 ʾḥ.t sw 27*

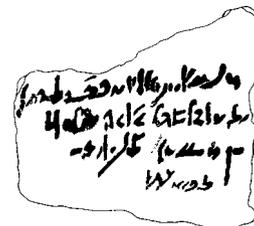
TRANSLATION

1. Parates son of ʾIw=f-ʿw^a is the one who says to Senmonthis
2. daughter of Petemestous: “You have given to me two days (of service?)”^b
3. has written *Pa-by(?)*^c according to his voice on Egyptian year 27,
4. Phaophi^d 27.

NOTES

^a The speaker is the same as in O. BM 5702, which the editor read as *Pa-rt sʾ Pʾy-ʿw*, but I prefer to read *Pa-rt sʾ ʾIw=f-ʿw* in both cases. He is perhaps to be identified with a pastophoros of Amenophis in the west of Thebes, Parates son of ʾIw=f-ʿw, his mother is Tarates, who is Contractor A in the marriage contract *P. Phil. dem.* 14, dated to year 21, Epeiph, of Ptolemy II. The like-named Parates son of ʾIw=f-ʿw who is the addressee of *P. Teos-Thabis* 10, dated to year 5, Hathyr 10 (of Alexander IV?), is perhaps his great-uncle; see Depauw, *Archive of Teos and Thabis*, p. 206 (n. a; n. 690).

^b It is tempting to read *hrw* “day(s)” as the editor does in O. BM 5702, but the word is not clear in either text.



^c The scribe is the same as in O. BM 5702, which the editor reads as *Pʒ-bʒy*, but the first sign is clearly a short *Pa*. The following group could perhaps be read as *bḥ* with a short *ḥ* rather than *by*, in which case the scribe might be identified with a scribe *Pa-bḥ sʒ Ns-ḥr(?)* who is attested in O. BM 5678 (*OrSuec* 30: 34–35 [¶24]), dated to year 27, Epeiph 12, and/or a *Pa-bḥ sʒ Ḥr* who is Witness 3 on *P. BM* 10074 (Reich) and on *P. BM* 10079 B + C (Reich = P. L. Bat. 30, 5), both dated to year 17, Phamenoth, of Ptolemy III.

^d The shape of the initial sign of the season name favors *ʒḥ.t* over *pr.t* or *šmw*, as in O. BM 5702.

COMMENTARY

For a virtually identical text, see O. BM 5702 (*OrSuec* 30: 35–36 [¶26]), also dated to Egyptian year 27, Phaophi 27 (the editor erroneously read the day as 17, but I have confirmed 27 on the original; the facsimile omits the extra stroke that distinguishes day 10+ from day 20+).

CATALOGUE NO. 20

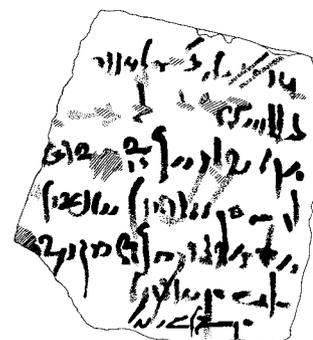
<i>Registration Number:</i>	OIM 19309	<i>Photograph:</i>	Plate 10
<i>Nelson Collection Number:</i>	N275	<i>Description:</i>	Pottery ostrakon, 8.6 × 8.0 cm
<i>Date:</i>	Year 17(?) (of Ptolemy III?) = 20 October 231 to 19 October 230 B.C.		
<i>Content:</i>	Receipt for salt, wool(?), and income of a server taxes		

TRANSLITERATION

1. *Kll sʒ Dd-ḥr ...*
2. *Ta-iw=y-iw(?)...*
3. *ḥd-kt 1 (tb^c.t) 1.t ḥd 1/3 (tb^c.t) 1.t 1/4 [ḥd] ḥmʒ ḥd in-šn(?)*
4. *ḥʒ.t-sp 17 sh Pʒ-ti-ḥnsw Pʒ-ḥt*
5. *pʒy=f šr ḥd-kt 1/2 (tb^c.t) 1.t 1/2 1/4 ḥd ḥmʒ ʿk rmt(?) iw=f šm[s(?)]*
6. *n ḥʒ.t-sp 17 sh Pʒ-ti-ḥnsw*

Second hand

7. *sh Wsir-wr sʒ Ḥr*



TRANSLATION

1. Krouris son of Teos ...
2. *Ta-iw=y-iw(?)...*
3. 1 silver kite 1 (ob.):^a 1/3 silver (kite) 1 1/4 (ob.)^b (for) the salt tax and wool(?) tax (of)
4. Egyptian year 17,^c has written Petechonsis;^d Pechutes
5. his son, 1/2 silver kite 1 3/4 (ob.)^c (for) the salt tax and income of a server tax
6. of Egyptian year 17,^c has written Petechonsis;^d

Second hand

7. has written Osoroeris son of Horos.^d

NOTES

^a The reading “1 silver kite 1 (ob.)” is not very satisfying; however, a reading “1 silver kite, specification” (Dem. *ḥd-kt 1, wp-st*) is unattractive because the following sums indeed total 1 kite 1 obol. Another even less attractive reading suggested by analogy with line 5 is “his wife” (Dem. *tʒy=f rmt.t*), but this requires a fusion of *ʒf* in *tʒy=f* with the first stroke of *rmt.t*.

^b 1/3 silver (kite) 1 1/4 (ob.) equals 5 1/4 obols, presumably 1 1/2 obols for the salt tax at the normal female C rate, introduced in year 5 of Ptolemy III (see *Section 3.1.A*), and 3 3/4 obols for the wool tax (see *Section 3.1.B*).

^c It is difficult to decide whether to read the second sign of the year dates as *sp* or *10* and hence whether to read year 7 or 17. I choose the latter but with no great confidence.

^d The scribes Petechonsis (son of Psenthotos) and Osoroeris son of Horos are also attested together on O. Leiden AES 30 (*DO Leiden 3*), a receipt for salt and wool taxes dated to year 5 by the editor, but which I prefer to date to year 15.

^e 1/2 silver kite 1 3/4 (ob.) is 7 3/4 obols, presumably 4 obols for the salt tax at the normal male C rate, introduced in year 5 of Ptolemy III (see *Section 3.1.A*), and 3 3/4 obols for the income of a server tax (see *Section 3.1.C*).

CATALOGUE NO. 21

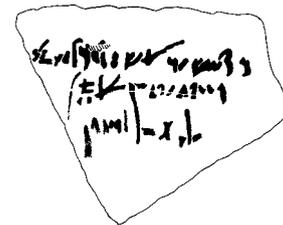
<i>Registration Number:</i>	OIM 19310	<i>Photograph:</i>	Plate 11
<i>Nelson Collection Number:</i>	N276	<i>Description:</i>	Pottery ostrakon, 6.2 × 5.8 cm
<i>Date:</i>	Year 37 (of Ptolemy II), Pachons 1 = 21 June 248 B.C.		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. *Pa-hy sꜣ Pa-rꜥ ꜥt 1/6 swn nꜥꜥ*
2. *ibꜥ 4 pr.t shꜥ Ns-mn*
3. *n ꜥꜣ.t-sp 37 ibꜥ 1 šmw sw 1*

TRANSLATION

1. Paches son of Parates,^a 1/6 (silver) kite^b for the price of oil
2. of Pharmouthi,^c has written Esminis^d
3. on Egyptian year 37, Pachons^c 1



NOTES

^a **Taxpayer 28.**

^b 1/6 (silver) kite or 2 obols is the price of 1 kotule or 0.27 liter of oil; see *Section 4.3.A*. For this writing of the fraction 1/6, see Chauveau, “Compte en démotique archaïque,” p. 26 (n. 11, 2). The reading is confirmed by OIM 19327 (**Cat. no. 35**), where the Greek text reads 2 obols; OIM 19335 (**Cat. no. 42**) recto, where 1/4 = 1/12 + 1/6; and OIM 19383 (**Cat. no. 61**), where 1/6 + 1/6 = 1/3. For other examples, see OIM 19294 (**Cat. no. 6**), OIM 19318 (**Cat. no. 28**), and OIM 19338 (**Cat. no. 45**).

^c The curvature of the third sign in the season name in line 2 favors reading *pr.t*; the short writing of the season name in line 3 favors reading *šmw*.

^d The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

CATALOGUE NO. 22

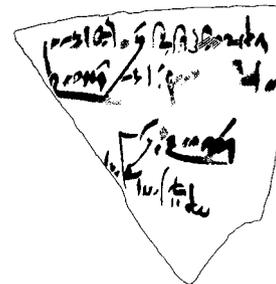
<i>Registration Number:</i>	OIM 19311	<i>Photograph:</i>	Plate 11
<i>Nelson Collection Number:</i>	N277	<i>Description:</i>	Pottery ostrakon, 7.0 × 6.8 cm
<i>Date:</i>	Year 27 (of Ptolemy II), Hathyr 9 = 3 January 258 B.C.		
<i>Content:</i>	Receipt for salt tax		

TRANSLITERATION

1. *Tʒ-šr.t-mnt ta ʾImn-ḥtp 1/4 ḥd ḥmʒ ḥʒ.t-sp 27 šḥ*
2. *Pʒ-ti-...(?) ḥʒ.t-sp 27 ibd 3 ʒḥ.t(?) sw 9*

Second hand

3. *ibd 3 ʒḥ.t(?) sw 9 1/4 šḥ*
4. *Pʒ-šr-mn sʒ Pʒ-ti-...(?)*



TRANSLATION

1. Senmonthis daughter of Amenothēs,^a 1/4 (silver kite)^b for the salt tax of Egyptian year 27, has written
2. Pete-...(?)^c (on) Egyptian year 27, Hathyr(?)^d 9;

Second hand

3. Hathyr(?)^d 9, 1/4 (silver kite),^b has written
4. Psenminis son of Pete-...(?)

NOTES

^a **Taxpayer 19.**

^b 1/2 silver kite is the normal female A rate (before fiscal year 32 of Ptolemy II) for the salt tax, so this must be a semi-annual payment, which is well attested during the period of the A rate; see *Section 3.1.A*, OIM 19329 (**Cat. no. 37**), OIM 19330 (**Cat. no. 38**), and OIM 19353 (**Cat. no. 59**).

^c The end of the first scribe's name and the beginning of his patronym are washed out. The traces of the end of the name and the end of the patronym are consistent with *bʒst* and *tʒ* respectively, and if there were less space between them, it would be tempting to restore *Pʒ-ti-[bʒst] [sʒ Pa]-[tʒ]* and to identify the scribe with the like-named scribe of salt tax receipt O. Stras. GD 25 (*GO Strass.* 5), dated to year 27, Mesore 29, probably of Ptolemy II, and Witness 4 on *P. BM 10074* (Reich) and *P. BM 10079 B + C* (Reich = P. L. Bat. 30, 5), both dated to year 17, Phamenoth, of Ptolemy III.

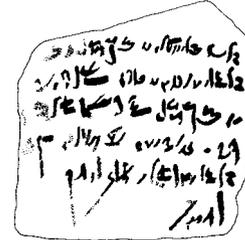
^d The shape of the first sign of the season name favors reading *ʒḥ.t* over *pr.t* or *šmw*.

CATALOGUE NO. 23

<i>Registration Number:</i>	OIM 19312	<i>Photograph:</i>	Plate 11
<i>Nelson Collection Number:</i>	N279	<i>Description:</i>	Pottery ostrakon, 6.6 × 6.3 cm
<i>Date:</i>	Year 19 (of Ptolemy II?), Pakhon 20 = 15 July 266 B.C.		
<i>Content:</i>	Receipt for burial tax		

TRANSLITERATION

1. ʾImn-rwš sʾ Twtw pʾ mr ḥʾs.t pʾ nt dd(?)
2. ʾImn-ḥtp sʾ Pʾ-rꜥ pʾ wʾḥ-mw tī = k n = y kt 1/2
3. ḥd mr ḥʾs.t rn Ns-mn ...
4. wʾb(?) n Ḥr-mn(?) ... sh
5. ʾImn-ḥtp sʾ Pʾ-ti-mn r ḥrw = f ḥʾs.t-sp 19
6. ḥbd 1 šmw sw 20



TRANSLATION

1. Amenrosis son of Totoes, the Overseer of the Necropolis^a is the one who says to
2. Amenothēs son of Parates,^b the choachyte: you have given to me 1/2 (silver) kite^c for
3. the money of the Overseer of the Necropolis in the name of Esminis ...
4. wʾb-priest(?)^d of Ḥr-mn(?) ...^e has written
5. Amenothēs son of Peteminis^f at his command on Egyptian year 19,
6. Pachons^g 20.

NOTES

^a The Overseer of the Necropolis Amenrosis son of Totoes is known from many other burial tax receipts from Thebes between years 18 and 26, presumably of Ptolemy II; see *Section 5.3.B*.

^b **Taxpayer 6.**

^c 1/2 silver kite was the usual payment to the Overseer of the Necropolis for the burial tax on the interment of one individual in the necropolis during the reign of Ptolemy II; see *Section 5.2.A*, OIM 19296 (**Cat. no. 8**), OIM 19319 (**Cat. no. 29**), OIM 19348 (**Cat. no. 54**), and OIM 19382 (**Cat. no. 60**).

^d The deceased is designated a wʾb-priest in other burial tax receipts; see O. Brook. 37.1856 (*Mél. Mariette*: 149 [¶5]) for a wʾb-priest of Sobek; see O. Brook. 37.1861 (*Mél. Mariette*: 149–50 [¶6]) for another wʾb-priest of Sobek; and see O. BM 5775 (*OrSuec* 23–24: 15–16 [¶7]) for a wʾb-priest of Montu.

^e For a cult of Ḥr-mn in the Theban area, see Andrews, *Ptolemaic Legal Texts*, p. 20 (n. 11), together with de Meulenaere, “Prosopgraphie thébaine,” p. 89. A “temple endowment” (ḥtp-ntr) of Ḥr-mn may also be mentioned in P. Louvre 2328 (*RE* 3 [1883–1885]: 134, pl. 5), dated to year 8 of Ptolemy IV, but I have not verified Révillout’s hand copy and translation. The word following Ḥr-mn may end in a place name determinative.

^f The scribe Amenothēs son of Peteminis wrote one other burial tax receipt at the command of the Overseer of the Necropolis Amenrosis son of Totoes in year 26, O. BM 5744 (*OrSuec* 23–24: 29–30 [¶17]), and one embalming contract at the command of Pagonis son of Panouphis in year 16, P. BM 10077 A + B (Reich + ZÄS 54: 111–14); see *Section 5.3.A*.

^g The short writing of the season name favors reading šmw over pr.t.

CATALOGUE NO. 24

Registration Number: OIM 19313 Photograph: Plate 12
 Nelson Collection Number: N280 Description: Pottery ostrakon, 8.0 × 6.0 cm
 Date: Year 15 (of Ptolemy II?), Mesore 2 = 26 September 270 B.C.
 Content: Receipt for yoke tax

TRANSLITERATION

1. *ʾImn-ḥtp sꜣ Pa-rt ḥꜣ 1/3(?)*
2. *ḥꜣ nḥb ḥꜣ.t-sp 15 sh Pa-ḥy*
3. *ibd 4 šmw sw 2*

TRANSLATION

1. Amenothēs son of Parates,^a 1/3(?) silver (kite)
2. for the yoke tax^b of Egyptian year 15, has written Paches^c (on)
3. Mesore^d 2.



NOTES

^a **Taxpayer 6.**

^b For the yoke tax, see *Section 2.1.A.*

^c The scribe Paches was responsible for several other yoke tax receipts and perhaps one *nḥt*-tax receipt from Thebes between years 11 and 16, probably of Ptolemy II. See Vleeming, *Ostraka Varia*: 104 (n. II), OIM 19299 (**Cat. no. 11**), OIM 19300 (**Cat. no. 12**), OIM 19318 (**Cat. no. 28**), and OIM 19339 (**Cat. no. 46**).

^d The two short vertical strokes following the first sign favor reading *šmw* over *pr.t*.

CATALOGUE NO. 25

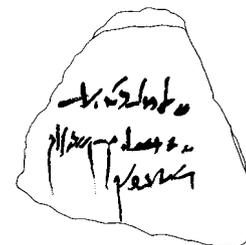
Registration Number: OIM 19315 Photograph: Plate 12
 Nelson Collection Number: N282 Description: Pottery ostrakon, 6.5 × 6.1 cm
 Date: Year 19 (of Ptolemy II?), Hathyr 19 = 15 January 266 B.C.
 Content: Receipt for yoke tax

TRANSLITERATION

1. *Pꜣ-šr-ḥnsw sꜣ Dd-ḥr ꜣt 1 n*
2. *ḥꜣ nḥb n ḥꜣ.t-sp 19 sh Pꜣ-ꜣꜣn ḥꜣ.t-sp 19*
3. *ibd 3 ꜣḥ.t sw 19*

TRANSLATION

1. Psenchonsis son of Teos,^a 1 (silver) kite for
2. the yoke tax^b of Egyptian year 19,^c has written Panis^d (on) Egyptian year 19,^c
3. Hathyr^e 19.



NOTES

^a This is **Taxpayer 15**, not **Taxpayer 13**, Pemaus (Dem. *Pꜣ-my*) son of Teos; compare OIM 19344 (**Cat. no. 51**) and OIM 19352 (**Cat. no. 58**).

^b For the yoke tax, see *Section 2.1.A.*

^c The year is probably 19 rather than 9; see also OIM 19344 (**Cat. no. 51**).

^d The scribe Panis was responsible for several other yoke tax receipts from Thebes between Egyptian years 4 and 19, probably of Ptolemy II; see Vleeming, *Ostraka Varia*: 101 (n. cc) and OIM 19344 (**Cat. no. 51**). The scribe Panis also signed an unspecified receipt from Egyptian year 21(?), OIM 19293 (**Cat. no. 5**), and a receipt for the income of a server tax from Egyptian year 23, O. BM 5708 (*OrSuec* 27–28: 9–10 [¶4]); see Vleeming, *Ostraka Varia*: 29, 101 (n. cc).

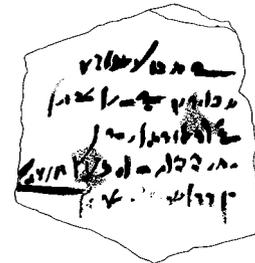
^e The shape of the initial sign of the season name favors *ḥ.t.*

CATALOGUE NO. 26

<i>Registration Number:</i>	OIM 19316	<i>Photograph:</i>	Plate 13
<i>Nelson Collection Number:</i>	N283	<i>Description:</i>	Pottery ostrakon, 7.0 × 6.5 cm
<i>Date:</i>	Year 2[3? (of Ptolemy III), Tybi?] 19 = 5 November 225 B.C.		
<i>Content:</i>	Receipt for burial tax		

TRANSLITERATION

1. *in Pḥ-ḥ*
2. *pḥ wḥ-mw tḥ^c 7 r ḥw.t-ntr*
3. *rn Tḥ-šr.t-ḥnsw r.in=w*
4. *r pr imnt n ḥḥ.t-sp 2[3(?) ibd 1(?)] pr.t(?) sw 19*
5. *sh Pa-ḥmn-... sḥ Ns-...*



TRANSLATION

1. Pales,^a
2. the choachyte, has brought 7 obols^b to the temple
3. in the name of Senchonsis who was brought
4. to the west^c in Egyptian year 2[3(?), Tybi(?)]^d 19,
5. has written *Pa-ḥmn-...* son of *Ns-...*

NOTES

^a **Taxpayer 35.**

^b The usual payment for the burial tax on the interment of one individual in the necropolis in the second half of the reign of Ptolemy III was 7 obols; see *Section 5.2.A*, OIM 19333 (**Cat. no. 40**), and OIM 19349 (**Cat. no. 55**).

^c *pr* “house” or “estate” is often written in place of the masculine definite article *pḥ* with the cardinal directions. *r pr imnt* “the west” is a rare variation on the phrase *r tḥ ḥḥ.t* “to the necropolis,” which often follows the phrase *r.in=w* “who was brought” in burial tax receipts. For another variant, *r pḥ ḥrry* “to the necropolis,” see O. Brook. 37.1862 (*Mél. Mariette*: 152 [¶10]). See also OIM 19296 (**Cat. no. 8**), where the reading is uncertain but is certainly not *r tḥ ḥḥ.t*.

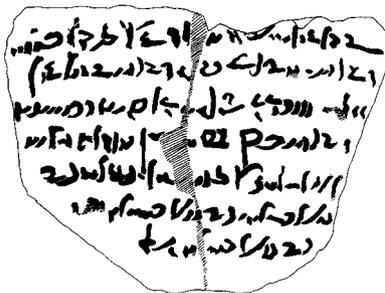
^d The smudged area clearly ends in a vertical stroke, which could be *ibd 1*; it could also be taken together with the one digit of the year to read 4 rather than 3, but then there would be no month number. The shape of the initial sign of the season name favors reading *pr.t*.

CATALOGUE NO. 27

Registration Number:	OIM 19317	Photograph:	Plate 13
Nelson Collection Number:	N284	Description:	Pottery ostrakon, 10.6 × 7.8 cm
Date:	Year 24 of Ptolemy II, [Mecheir] 30 = 20 October 260 B.C.		
Content:	Receipt for burial plot		

TRANSLITERATION

1. *in ʔImn-ḥtp sʔ Pa-rḥ ḥd [kt 2] 1/2 rn Ta-ʔmn(?) nt iw [tʔy=s(?) rs]*
2. *tʔ is.t n pʔ gl-šr mḥt tʔ is.t Mnt-ḥtp*
3. *ʔbt pʔ mytt(?) ʔmnt [pʔ] tw r dmd nʔ hyn.w*
4. *tʔ is.t nt ḥry ... [...] šḥ Pʔ-tʔ-ʔmn-nsw-tʔ.wy sʔ Pʔ-*
5. *wrm n ḥʔ.t-sp 24 ʔbd 2 [pr.t(?)] ʔrky n pr-ʔ P-*
6. *ḥrwms sʔ Pḥrwms ʔrm*
7. *Pḥrwms pʔy=f šr*



TRANSLATION

1. Amenothēs son of Paratēs^a has brought 2 1/2 silver [kite]^b in the name of Tamounis(?), [whose(?) south is]
2. the tomb of the kalasiris, north is the tomb of *Mnt-ḥtp*,
3. east is the path, west is [the] mountain, which completes the neighbors of
4. the tomb which is above ... [...] has written Petemestous son of
5. Poulemis(?)^c on Egyptian year 24, [Mecheir(?)]^d day 30 of pharaoh
6. Ptolemy (II) son of Ptolemy, with
7. Ptolemy his son.

NOTES

^a **Taxpayer 6.**

^b 2 1/2 silver kite was the usual price for a burial plot; see *Section 5.2.B*.

^c The scribe Petemestous son of Poulemis(?) was also responsible for many burial tax receipts and one burial plot receipt from Thebes between years 20 and 24 of Ptolemy II; see *Section 5.3.A*, OIM 19319 (**Cat. no. 29**), and OIM 19382 (**Cat. no. 60**).

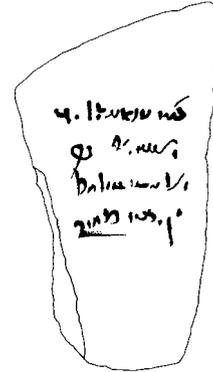
^d The shape of the initial sign of the season name precludes reading *ʔḥ.t* and the length of the season name favors *pr.t* over *šmw*.

CATALOGUE NO. 28

<i>Registration Number:</i>	OIM 19318	<i>Photograph:</i>	Plate 14
<i>Nelson Collection Number:</i>	N285	<i>Description:</i>	Pottery ostrakon, 9.5 × 5.5 cm
<i>Date:</i>	Year 13 (of Ptolemy II?), Phaophi 9 = 7 December 273 B.C.		
<i>Content:</i>	Receipt for yoke tax		

TRANSLITERATION

1. *Dd-ḥr sꜣ Pꜣ-ti-nfr-ḥtp ḥd 1/6(?)*
2. *Pa-rꜥ pꜣyꜣf sn ḥd 1/3*
3. *kt 1/2(?) ḥd nḥb(?) n ḥꜣ.t-sp 13(?)*
4. *sh Pa-ḥy ibd 2 ꜣḥ.t sw 9*



TRANSLATION

1. Teos son of Petenephotes^a 1/6(?) silver (kite)^b
2. Parates his brother^c 1/3 silver (kite),
3. 1/2(?) (silver) kite^d for the yoke(?) tax^e of Egyptian year 13(?),
4. has written Paches^f (on) Phaophi^g 9.

NOTES

^a **Taxpayer 8.**

^b The readings 1/6 or 2 are both possible, but *ḥd* followed by a whole number X must be understood as “X silver (deben),” an enormous sum compared to the following fractions of kite. For this writing of the fraction 1/6, see Chauveau, “Compte en démotique archaïque,” p. 26 (n. 11, 2). The reading is confirmed by OIM 19327 (**Cat. no. 35**), where the Greek text reads 2 obols; OIM 19335 (**Cat. no. 42**) recto, where $1/4 = 1/12 + 1/6$; and OIM 19383 (**Cat. no. 61**), where $1/6 + 1/6 = 1/3$. For other examples, see OIM 19294 (**Cat. no. 6**), OIM 19310 (**Cat. no. 21**), and OIM 19338 (**Cat. no. 45**).

^c Compare the similar writings of *Pa-rꜥ* by the same scribe in OIM 19313 (**Cat. no. 24**). Devauchelle, “Notes sur quelques ostraca démotiques,” pp. 382–83, has already suggested that the taxpayer Parates son of Petenephotes of yoke tax receipt O. Heerlen BL 300 (*DO Varia* 47) may be a brother of **Taxpayer 8**, Teos son of Petenephotes.

^d The number following the sign for kite looks more like 1 than 1/2, but the latter is the sum of the two preceding fractions, $1/6 + 1/3 = 1/2$.

^e For the yoke tax, see *Section 2.1.A*.

^f The scribe Paches was responsible for several other yoke tax receipts and perhaps one *nḥt*-tax receipt from Thebes between years 11 and 16, probably of Ptolemy II. See Vleeming, *Ostraka Varia*: 104 (n. II), OIM 19299 (**Cat. no. 11**), OIM 19300 (**Cat. no. 12**), OIM 19313 (**Cat. no. 24**), and OIM 19339 (**Cat. no. 46**).

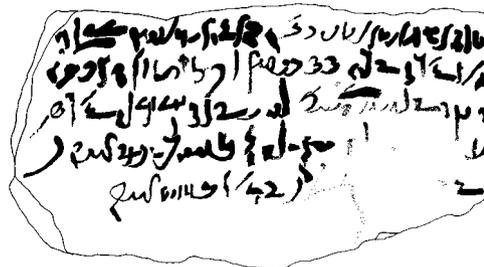
^g The season name *pr.t* is also possible, giving the month Mecheir.

CATALOGUE NO. 29

Registration Number:	OIM 19319	Photograph:	Plate 15
Nelson Collection Number:	N286	Description:	Pottery ostrakon, 12.8 × 6.8 cm
Date:	Year 20 of Ptolemy II, Mecheir 20 = 11 October 265 B.C.		
Content:	Receipt for burial taxes		

TRANSLITERATION

1. *P3-ti-imm-nsw-t3.wy s3 P3-wrm p3 nt dd n*
Imn-htp s3 Pa-rf ti=k n=y
2. *hd kt 1 rn Ta- ... (?) hn^c Ta-hb t3 3m.t*
3. *n3 rmt.w t3 is.t tmy r.in=w r t3 h3.s.t rn ...*
4. *... h3.t-sp 20.t ibd 2 pr.t sw 20 n pr-3*
5. *P3.rwmys s3 P3.rwmys*



TRANSLATION

1. Petemestous son of Poulemis(?)^a is the one who says to Amenothos son of Parates:^b you have given to me
2. 1 silver kite^c in the name of *Ta-... (?)* and Taibis, the shepherdess,^d
3. the people of the tomb of the town^e who were brought to the necropolis in the name of ...
4. ... Egyptian year 20, Mecheir^f 20, of pharaoh
5. Ptolemy (II) son of Ptolemy.

NOTES

^a The scribe Petemestous son of Poulemis(?) was responsible for many other burial tax receipts and one burial plot receipt from Thebes between years 20 and 24 of Ptolemy II; see *Section 5.3.A*, OIM 19317 (**Cat. no. 27**), and OIM 19382 (**Cat. no. 60**).

^b **Taxpayer 6.**

^c 1/2 silver kite was the usual payment to the Overseer of the Necropolis for the burial tax on the interment of one individual in the necropolis in the reign of Ptolemy II and hence 1 silver kite for the interment of two individuals; see *Section 5.2.A*, OIM 19296 (**Cat. no. 8**), OIM 19312 (**Cat. no. 23**), OIM 19348 (**Cat. no. 54**), and OIM 19382 (**Cat. no. 60**).

^d For other burial tax receipts in which the deceased is designated a “shepherdess” (*t3 3m.t*), see O. BM 5730 (*OrSuec* 23–24: 27–29 [¶16]) and O. BM 5738 (*OrSuec* 23–24: 36 [¶22]). For a “shepherd” (*p3 3m*), see O. BM 5744 (*OrSuec* 23–24: 29–30 [¶17]) and O. Brook. 37.1865 (*Mél. Mariette*: 148–49 [¶4]).

^e For another burial tax receipt in which the deceased may be designated a “man of the tomb of the town” (*p3 rmt t3 s.t tmy*), see *DO Louvre* 74 (pp. 153–54, pl. 19). The editor took *T3-s.t-tmy* as a toponym, however, for which possibility compare OIM 19296 (**Cat. no. 8**).

^f Assuming that the ligature of the month number with the first sign of the season name includes part of the first sign, the reading *3h.t* is excluded, and the curved shape of the third sign of the season name would favor *pr.t* over *šmw*.

CATALOGUE NO. 30

Registration Number:	OIM 19321	Photograph:	Plate 16
Nelson Collection Number:	N288	Description:	Pottery ostracon, 7.4 × 7.4 cm
Date:	Late reign of Ptolemy II(?) = 285–246 B.C.		
Content:	List of names		

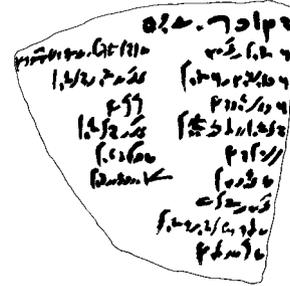
TRANSLITERATION

Column I

1. *n3 rmt.w nt iw(?) th*
2. *Pa-nfr s3 Dd-hr*
3. *Pa-hr s3 Pa-nfr*
4. *Pa-ly*
5. *Imn-htp s3 P3-sr-t3y-mn*
6. *Rrw3*
7. *P3-^cn*
8. *Dd-hr s3 Wsir-wr*
9. *P3-sr-n3-ntr.w s3 Pa-nfr*
10. *P3-htr*

Column II

1. *P3-ti-imn-nsw-t3.wy ...*
2. *Hr-s3-is.t s3 Imn-htp*
3. *H3-t-h3.t*
4. *Hr s3 Imn-htp*
5. ...
6. *Ns-p3-mty*



TRANSLATION

Column I

1. The men who received(?)^a straw:
2. Panouphis son of Teos
3. Paos son of Panouphis^b
4. Pales
5. Amenotes son of Psentaminis
6. Lolous^c
7. Panis
8. Teos son of Osoroeris^d
9. Psenenteris son of Panouphis^e
10. Phatres

Column II

1. Petemestous ...
2. Harsiesis son of Amenotes^f
3. Haeies
4. Horos son of Amenotes^g
5. ...
6. Espemetis^h

NOTES

^a The word bears some resemblance to the sign *iw* in the phrase “receipt from the hand of” (Dem. *iw n-dr.t*) found in burial tax receipts O. Brook. 37.1859 (*Mél. Mariette*: 148 [¶3]), O. Brook. 37.1865 (*Mél.*

Mariette: 148–49 [¶4]), and O. Brook. 37.1858 (*Mél. Mariette*: 146–47 [¶1]), dated to years 18, 19, and 21 respectively, probably of Ptolemy II.

^b Compare OIM 19292 (**Cat. no. 4**), line 8. Compare P. Marseille 298, 299 (*Enchoria* 10: 127–39), lines 10, 12.

^c See OIM 19292 (**Cat. no. 4**), line 10.

^d See P. Cairo JE 89369 (*P. Phil. dem.* 16), dated to year 33 of Ptolemy II, and P. Cairo JE 89370 (*P. Phil. dem.* 17), dated to year 6 of Ptolemy III.

^e Perhaps **Taxpayer 17**, attested from year 21 (of Ptolemy II?) to year 36 (of Ptolemy II) in his ostraca.

^f Perhaps **Taxpayer 29**, attested from year 37 (of Ptolemy II) to year 12 (of Ptolemy III?) in his ostraca.

^g See OIM 19292 (**Cat. no. 4**), line 9.

^h See OIM 19292 (**Cat. no. 4**), line 7.

COMMENTARY

Several of the men named in this list are known from other sources, which point to a date near the end of the reign of Ptolemy II for this text. At least three of the men named (nn. d, e, and f) probably were mortuary priests, suggesting that the list may relate to a formal or informal association of mortuary priests; see *Section 6.2.B.2*.

CATALOGUE NO. 31

<i>Registration Number:</i>	OIM 19322	<i>Photograph:</i>	Plate 16
<i>Nelson Collection Number:</i>	N289	<i>Description:</i>	Pottery ostrakon, 6.7 × 6.3 cm
<i>Date:</i>	Year 28 (of Ptolemy II), Mecheir 27 = 16 October 257 B.C.		
<i>Content:</i>	Receipt for naubia		

TRANSLITERATION

1. ... ²Imn-ḥtp s³ Pa-rḥ nby 30
2. sh ... n ḥ³.t-sp 28 ibd 2 pr.t sw 27

TRANSLATION

1. ... Amenothēs son of Parates,^a 30 naubia^b
2. has written ... on Egyptian year 28,^c Mecheir^d 27.

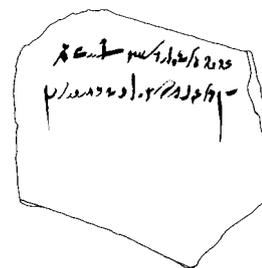
NOTES

^a **Taxpayer 6**.

^b Moving 30 naubia of earth while excavating canals and building dams apparently fulfilled the annual compulsory labor requirement for males; see *Section 3.1.E*, OIM 19341 (**Cat. no. 48**), and OIM 19342 (**Cat. no. 49**).

^c The year is probably 28 rather than 8 since the earliest receipt of Amenothēs son of Parates appears to be for the fruit tax of year 9 and the latest is for the salt tax of year 34.

^d The curvature of the third sign of the season name clearly favors reading *pr.t* over *šmw*.



CATALOGUE NO. 32

<i>Registration Number:</i>	OIM 19324	<i>Photograph:</i>	Plate 16
<i>Nelson Collection Number:</i>	N291	<i>Description:</i>	Pottery ostrakon, 6.3 × 6.0 cm
<i>Date:</i>	Year 27 (of Ptolemy II), Hathyr 6 = 31 December 259 B.C.		
<i>Content:</i>	Receipt for salt tax(?)		

TRANSLITERATION

1. $T\bar{z}$ -šr.t-mnt ta Ḳmn-ḥtp ḥḍ 1/2(?)
2. n ḥḍ ḥmḥ n ḥḥ.t-sp 26 sh Ḳw=f-Ḳw(?)
3. n ḥḥ.t-sp 27 ḥbd 3 ḥh.t sw 6(?)

TRANSLATION

1. Senmonthis daughter of Amenothēs,^a 1/2(?) silver (kite)^b
2. for the salt(?) tax of Egyptian year 26, has written Ḳw=f-Ḳw(?)
3. on Egyptian year 27, Hathyr 6(?)^c



NOTES

^a **Taxpayer 19.**

^b 1/2 silver kite is the normal female A rate (before fiscal year 32 of Ptolemy II) for the salt tax; see *Section 3.1.A.*

^c The first sign of the season name favors reading ḥh.t. Since this season name usually consists of no more than four signs, the last two short vertical signs should be the day number, either 6 or less likely 8.

CATALOGUE NO. 33

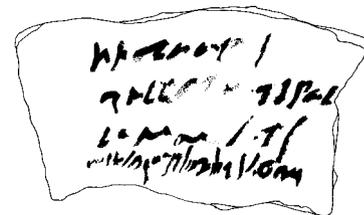
<i>Registration Number:</i>	OIM 19325	<i>Photograph:</i>	Plate 17
<i>Nelson Collection Number:</i>	N292	<i>Description:</i>	Pottery ostrakon, 9.3 × 5.5 cm
<i>Date:</i>	Hathyr 10 or 11(?)		
<i>Content:</i>	Receipt for salt tax(?)		

TRANSLITERATION

1. ... Ἀθὺρ ι
2. τ . σσ ... τιρασ
3. Σομμ.ντ (ὀβολοὶ 3)
4. ḥbd 3 ḥh.t sw 11 $T\bar{z}$ -šr.t-mnt ḥḍ 1/4(?) sh Hry=w ...(?)

TRANSLATION

1. ... Hathyr 10(?)^a
2. ...
3. Somm[o]nt(?),^b 3 obols.^c
4. Hathyr 11, Senmonthis,^b 1/4(?) silver (kite),^c has written Herieus ...(?)



NOTES

^a It is tempting to read the Greek as Ἀθὺρ ι on the basis of the Demotic, but the quantity of unread Greek text renders this reading uncertain.

^b If the Greek has been read correctly, Σομμ[o]ντ may represent Demotic $T\bar{z}$ -šr.t-mnt. Perhaps this is Senmonthis daughter of Amenothēs, **Taxpayer 19**, who is well attested in the Nelson collection of ostraca; however, Senmonthis is a common name.

^c 3 obols or 1/4 silver kite was the normal female B rate (after fiscal year 31 of Ptolemy II) for the salt tax or a semi-annual payment for the normal female A rate (before fiscal year 32 of Ptolemy II), both of which are well attested during the period of the A rate; see *Section 3.1.A.*

CATALOGUE NO. 35

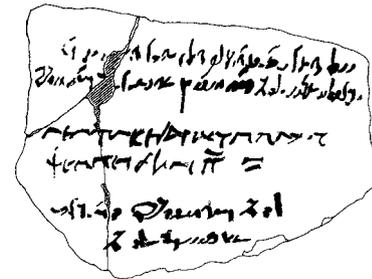
Registration Number:	OIM 19327	Photograph:	Plate 18
Nelson Collection Number:	N294	Description:	Pottery ostracon, 9.4 × 7.0 cm
Date:	Year 30 (of Ptolemy II), Phamenoth/Pharmouthi 24 = 17 May/16 June 255 B.C.		
Content:	Receipt for price of oil		

TRANSLITERATION

1. *P3-šr-hnsw s3 Dd-hr ... hn^c T3-šr.t-mnt t3y=f rmt.t hđ 1/6*
2. *n sw n nhh n h3.t-sp 30 ibd 3 pr.t sh Nht-mnt(?) n h3.t-sp 30 ibd 3 pr.t sw 24*

Second hand

3. πέπτωκεν διὰ Συμμάχου
4. Ψεμμειν καὶ γυ(νῆ) (ὀβολοὶ 2)
5. *h3.t-sp 30 ibd 4(?) pr.t sw 24 hđ 1/6 n sw n*
6. *nhh n h3.t-sp 30*



TRANSLATION

1. Psenchonsis son of Teos^a ... and Senmonthis his wife, 1/6 silver (kite)
2. for the price of oil^b of Egyptian year 30, Phamenoth, has written Nechthmonthes(?)^c on Egyptian year 30, Phamenoth 24.

Second hand^d

3. It has fallen through Symmakhos,
4. Psemmein^e and wife, 2 obols.^b
5. Egyptian year 30, Pharmouthi(?) 24, 1/6 silver (kite) for the price
6. of oil^b of Egyptian year 30.

NOTES

^a Taxpayer 15.

^b 1/6 silver (kite) or 2 obols is the price of 1 kotule or 0.27 liter of oil; see *Section 4.3.A*. For this writing of the fraction 1/6, see Chauveau, “Compte en démotique archaïque,” p. 26 (n. 11, 2). The reading is confirmed here by the Greek text, which reads 2 obols; and by OIM 19335 (*Cat. no. 42*) recto, where 1/4 = 1/12 + 1/6; and by OIM 19383 (*Cat. no. 61*), where 1/6 + 1/6 = 1/3. For other examples, see OIM 19294 (*Cat. no. 6*), OIM 19310 (*Cat. no. 21*), OIM 19318 (*Cat. no. 28*), and OIM 19338 (*Cat. no. 45*).

^c The scribe Nechthmonthes(?) was also responsible for the price of oil receipt O. BM 14203 (*RE 4: 187 = PSBA 14: 88 = DO Métrologie 202 = DO Louvre: 64*) of year 30, Pachons 12, together with the scribe Esminis.

^d The anonymous second hand may be that of the scribe Esminis, who signed together with the scribe Nechthmonthes(?) on the price of oil receipt O. BM 14203 (*RE 4: 187 = PSBA 14: 88 = DO Métrologie 202 = DO Louvre: 64*) of year 30, Pachons 12, and who was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (*Cat. no. 1*), OIM 19294 (*Cat. no. 6*), OIM 19297 (*Cat. no. 9*), OIM 19302 (*Cat. no. 14*), OIM 19303 (*Cat. no. 15*), OIM 19304 (*Cat. no. 16*), OIM 19310 (*Cat. no. 21*), OIM 19335 (*Cat. no. 42*), OIM 19338 (*Cat. no. 45*), OIM 19347 (*Cat. no. 53*), and OIM 19383 (*Cat. no. 61*).

^e The Greek name Ψεμμειν is probably a transcription of the Demotic name *P3-šr-mn*. The name lacks a declensional ending, which is not unusual in Theban salt tax receipts dating before ca. 250 B.C. and fits with the suggestion that the scribe of the Greek text was an Egyptian, probably the same Egyptian scribe responsible for the second Demotic text (see commentary below). The Greek name does not correspond to the name given in the first Demotic text, *P3-šr-hnsw*, so perhaps the scribe of the Greek text and the second Demotic text had difficulty reading the name in the first Demotic text, though it is clearly written. Note that the scribe of the second Demotic text also appears to write a different month than the scribe of the first Demotic text.

COMMENTARY

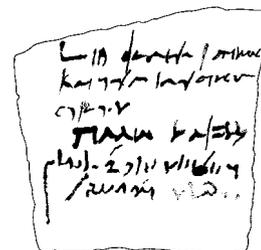
The two Demotic texts are clearly written by different hands, the first using a narrow well-inked brush, the second using a broader, drier brush. The intervening Greek text is also written with a brush rather than a reed pen, suggesting that the scribe of the Greek text was an Egyptian (see commentary to **Cat. no. 34**), probably the same Egyptian scribe who wrote the second Demotic text since both are written with a broad, dry brush.

CATALOGUE NO. 36

<i>Registration Number:</i>	OIM 19328	<i>Photograph:</i>	Plate 18
<i>Nelson Collection Number:</i>	N295	<i>Description:</i>	Pottery ostrakon, 6.6 × 6.4 cm
<i>Date:</i>	Fiscal year 12 = year 11 (of Ptolemy III?), Phamenoth 10 = 28 April 236 B.C.		
<i>Content:</i>	Receipt for salt and income of a server(?) taxes		

TRANSLITERATION

1. (Έτους) ιβ Φαμενώ(θ) ι ἀλικῆς
2. καὶ τῶν λοιπῶν διὰ Σω-
3. στράτου
4. Παλῆς (δραχμῆ) α (ὀβολοὶ 5 1/2 1/4)
5. *Pa-ly hḏ 2/3 1/6 (tb^c.t) 1.t 1/3 1/8 n ḥz.t-sp 11 sh*
6. ... *ibd 3 pr.t sw 10*



TRANSLATION

1. Fiscal year 12, Phamenoth 10, for the salt tax
2. and the remaining (taxes)^a through
3. Sostratos,
4. Pales,^b 1 drachma 5 3/4 obols.^c
5. Pales,^b 5/6 silver (kite) 1 11/24(?) (ob.)^c for Egyptian year 11, has written
6. ...^d (on) Phamenoth 10.

NOTES

^a The reading τῶν λοιπῶν “the remaining” was proposed by F. A. J. Hoogendijk. The same phrase is found in O. UCL 32219 (*GO Tait Petrie* 36), checked on the original, and may refer to the income of a server tax; see note c.

^b **Taxpayer 35.** F. A. J. Hoogendijk notes that the Greek name possesses a declensional ending, which is not unusual in Theban salt tax receipts dating after ca. 250 B.C., and hence does not contradict the suggestion that the scribe of the Greek text was an Egyptian (see commentary below).

^c The Demotic amount paid is difficult to read; in theory it should be the same as the Greek amount, 1 drachma 5 3/4 obols, but it actually appears to be 1 drachma 5 11/24 obols. The Demotic amount is thus written in the same manner as the amounts in OIM 19340 (**Cat. no. 47**), OIM 19345 (**Cat. no. 52**), and O. TT 373 doc. 2368 (*DO Varia* 54), all receipts for the salt tax and the income of a server tax, suggesting that the “remaining (taxes)” may also refer to the income of a server tax; see *Section 3.1.C*. The normal male B rate (after fiscal year 32 of Ptolemy II) for the salt tax was 1/2 silver kite (1 dr.) and the normal male C rate (after fiscal year 5 of Ptolemy III) was 1/3 silver kite (4 ob.); see *Section 3.1.A*. Thus the second tax must be for 5 3/4 obols or 1 drachma 1 3/4 obols.

^d The name of the scribe is perhaps *P3-n3* and may be the same as the first scribe of OIM 19340 (**Cat. no. 47**).

COMMENTARY

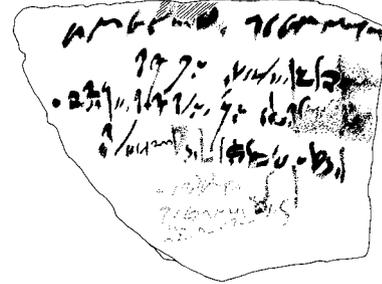
Both the Greek and Demotic texts are written with a brush rather than a reed pen. The method of writing suggests that the scribe of the Greek text was an Egyptian (see commentary to **Cat. no. 34**), probably the same Egyptian scribe who wrote the Demotic text.

CATALOGUE NO. 37

Registration Number:	OIM 19329	Photograph:	Plate 19
Nelson Collection Number:	N296	Description:	Pottery ostracon, 9.7 × 7.3 cm
Date:	Year 23 (of Ptolemy II?), Phamenoth 15 = 10 May 262 B.C.		
Content:	Receipt for salt tax		

TRANSLITERATION

1. Ἀμενώθ Τσεμμώντ
2. *ʿImn-ḥtp sꜣ Pꜣ-rꜥ ḥꜣ 1/3 tb^c.t 1/2*
3. [*Tꜣ-šr.t-mnt(?)*] *tꜣy=f šr.t ḥꜣ 1/4 r ḥꜣ kt 1/2 tb^c.t 1.t 1/2 n ḥꜣ ḥmꜣ*
4. *ḥꜣ.t-sp 23 sh Hr sꜣ Ns-mn n ḥꜣ.t-sp 23 ibd 3 pr.t sw 15*
5. Illegible traces of Greek
6. Illegible traces of Greek



TRANSLATION

1. Amenoth (and) Tsemmont^a
2. Amenoth's son of Parates, 1/3 silver (kite) 1/2 obol,^b
3. [Senmonthis(?)] his daughter, 1/4 silver (kite),^b makes 1/2 silver kite 1 1/2 obols for the salt tax of
4. Egyptian year 23, has written Horos son of Esminis^c on Egyptian year 23, Phamenoth 15.
5. Illegible traces
6. Illegible traces

NOTES

^a The Greek names Ἀμενώθ and Τσεμμώντ probably represent the names of **Taxpayer 6**, Amenoth's son of Parates, and **Taxpayer 19**, Senmonthis daughter of Amenoth's, who are both well attested in the early Ptolemaic ostraca in the Nelson collection. For Ἀμενώθ πα Φαρατ = *ʿImn-ḥtp sꜣ Pa-rꜥ*, see OIM 19330 (**Cat. no. 38**); for Τσομμώντ = *Tꜣ-šr.t-mnt*, see Bagnall, “Notes,” pp. 143–44. The Greek names lack declensional endings, which is not unusual in Theban salt tax receipts dating before ca. 250 B.C. and fits with the suggestion that the scribe of the Greek text was an Egyptian (see commentary below). Otherwise, the Greek names approach the standard Sahidic forms for these names, Ἀμενώθ(ης) and Σεμμώνθ(ης).

^b The normal A rate (before fiscal year 32 of Ptolemy II) for the salt tax is 3/4 kite (1 dr. 3 ob.) for men and 1/2 silver kite (1 dr.) for women, so this must be a semi-annual payment, well attested during the period of the A rate; see *Section 3.I.A*, OIM 19311 (**Cat. no. 22**), OIM 19330 (**Cat. no. 38**), and OIM 19353 (**Cat. no. 59**).

^c The scribe Horos son of Esminis is known from two other salt tax receipts, O. BM 20265 (*OrSuec* 27–28: 10–11 [¶5]), dated to Egyptian year 23, Payni 10, and O. BM 5768 (*OrSuec* 27–28: 25–26 [¶20]), dated to Egyptian year 24, Epeiph. He may also have been Witness 10 on P. Wien 6052 (*Aegyptus* 49: 36–37), dated to Egyptian year 8 of Ptolemy III. He is probably not to be identified with a like-named man, possibly his grandfather, who was Witness 12 on P. Rylands dem. 10, dated to Egyptian year 2, Hathyr, of Alexander IV; Witness 3 and Witness-copyist 5 and 4 on P. Phil. 3 and 4 respectively, dated to Egyptian year 10, Tybi, of Alexander IV; and Witness 1 on P. BM 10528 (Glanville), dated to Egyptian year 14, Khoiak, of Ptolemy I.

COMMENTARY

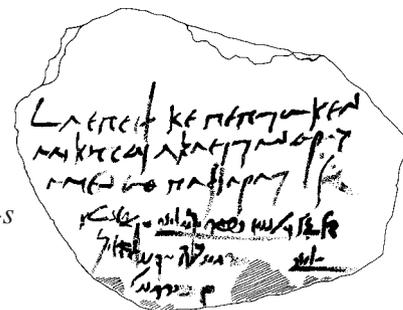
Both the Greek and Demotic texts are written with a brush rather than a reed pen. The method of writing suggests that the scribe of the Greek text was an Egyptian (see commentary to **Cat. no. 34**), probably the same Egyptian scribe who wrote the Demotic text, and indeed the other salt tax receipts signed by Horos son of Esminis also bear short Greek texts.

CATALOGUE NO. 38

<i>Registration Number:</i>	OIM 19330	<i>Photograph:</i>	Plate 20
<i>Nelson Collection Number:</i>	N297	<i>Description:</i>	Pottery ostracon, 10.2 × 7.5 cm
<i>Date:</i>	Fiscal year 30 = year 29 (of Ptolemy II), Epeiph 25 = 15 September 256 B.C.		
<i>Content:</i>	Receipt for salt tax		

TRANSLITERATION

1. (Ἔτους) λ Ἐπειφ κε πέπτωκεν
2. ἀλικῆς διὰ Κλειτάνδρου
3. Ἀμενωθ πα Φαρατ (ὀβολοὶ 4 1/2)
4. *ʿImn-ḥtp sʿ Pa-rʿ ḥd 1/3(?) tb^c.t 1/2 ḥd ḥmʿ ḥʿ.t-sp 29 sh Dḥwty-ir-rḥ-s*
5. *n ḥʿ.t-sp 29 [ibid 3] šmw sw 25 [Second hand:] sh Pʿ-šr-mn ḥd 1/4*
6. [Third hand:] *sh [Dd-ḥr sʿ] Hr*



TRANSLATION

1. Fiscal year 30, Epeiph 25, it has fallen
2. for the salt tax through Kleitandros,
3. Amenoth son of Pharat,^a 4 1/2(?) obols.^b
4. Amenotes son of Parates,^a 1/3(?) silver (kite) 1/2 obol^b (for) the salt tax of Egyptian year 29, has written Thotorches
5. on Egyptian year 29, [Epeiph] 25; [Second hand:] has written Psenminis, 1/4 silver (kite);^b
6. [Third hand:] has written [Teos son of] Horos.^c

NOTES

^a The Greek name Ἀμενωθ πα Φαρατ probably represents the name of **Taxpayer 6**, who is well attested in the early Ptolemaic ostraca in the Nelson collection. The Greek name lacks declensional endings, which is not unusual in Theban salt tax receipts dating before ca. 250 B.C. and fits with the suggestion that the scribe of the Greek text was an Egyptian (see commentary below).

^b 3/4 silver kite or 1 drachma 3 obols is the normal male A rate (before fiscal year 32 of Ptolemy II) for the salt tax, so this must be a semi-annual payment, which is well attested during the period of the A rate; see *Section 3.1.A*, OIM 19311 (**Cat. no. 22**), OIM 19329 (**Cat. no. 37**), and OIM 19353 (**Cat. no. 59**). The amount “1/4 silver (kite)” written by the second scribe must be an error.

^c For the restoration [Dd-ḥr sʿ], compare O. Ash. GO 108 (*GO Ash. 1*), dated to fiscal year 30, Mesore 6 = Egyptian year 29, Mesore 6, 11 days later than this text. There one finds the same official διὰ Κλειτάνδρου and the same scribes Dḥwty-ir-rḥ-s, Pʿ-šr-mn, and Dd-ḥr sʿ Hr. The editor reads the last scribe’s name as Dd-ḥr sʿ Hr-pʿ-ḥrt, but the element read -pʿ-ḥrt is in fact a repetition of the amount paid, ḥd 2/3 1/12 “3/4 silver (kite).” The same scribe may have been Witness 2 on *P. Phil. dem.* 18, dated to Egyptian year 6, Tybi, of Ptolemy III, and perhaps also Witness 6 on *P. BM 10240* (Reich), dated to Egyptian year 20, Thoth, of Ptolemy III; see the reading on the latter by Andrews, *Ptolemaic Legal Texts*, pp. 56–57 (n. 36). He was probably not Witness 13 on *P. BM 10829* (Andrews 18), dated to Egyptian year 13, Khoiak, of Ptolemy IV, because of the late date and different signature and certainly neither Witness 5 nor Witness 13 on *P. BM 10613* (Andrews 7), dated to Egyptian year 21, Pachons 24, of Ptolemy VI, for the same reasons.

COMMENTARY

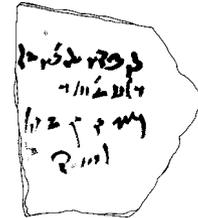
Both the Greek and Demotic texts are written with a brush rather than a reed pen. The method of writing suggests that the scribe of the Greek text was an Egyptian (see commentary to **Cat. no. 34**), probably the same Egyptian scribe who wrote most of the Demotic text.

CATALOGUE NO. 39

<i>Registration Number:</i>	OIM 19332	<i>Photograph:</i>	Plate 20
<i>Nelson Collection Number:</i>	N299	<i>Description:</i>	Pottery ostracon, 5.7 × 5.0 cm
<i>Date:</i>	Tybi 4		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. *Ta-n3 ta Dd-hr tb^c(.t) I.t*
2. *sw nhh*
3. *ibd 4 3h.t sh 'Iy-m-htp*
4. *ibd I pr.t sw 4*



TRANSLATION

1. Tanas daughter of Teos, 1 obol^a for
2. the price of oil
3. of Khoiak, has written Imouthes^b (on)
4. Tybi 4.

NOTES

^a 1 obol is the price of 1/2 kotule or 0.14 liter of oil; see *Section 4.3.A*.

^b The scribe's name is written identically to that in O. BM 5748 (*OrSuec* 29: 24–25 [¶20]); they may be the same as the scribe of O. BM 5722 (*OrSuec* 29: 20 [¶16]). Wångstedt read *P3-ti-mnt s3 'Iy-m-htp*, but *'Iy-m-htp s3 'Iy-m-htp* is more likely.

CATALOGUE NO. 40

<i>Registration Number:</i>	OIM 19333	<i>Photograph:</i>	Plate 21
<i>Nelson Collection Number:</i>	N300	<i>Description:</i>	Pottery ostracon, 4.9 × 4.0 cm
<i>Date:</i>	Khoiak 4		
<i>Content:</i>	Receipt for burial taxes(?)		

TRANSLITERATION

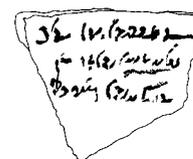
Recto

1. *in P3-^cly hd kt I/2 (tb^c) I.t*
2. *rn Ta-... (?) ta Pa-n3*
3. *sh M3y-rs [s3] P3-ti-wsir (?)*
4. *ibd 4 [3h.t] sw 4*



Verso

1. *in ... hd kt I/2 (tb^c) I.t rn*
2. *Hr-p3-bk s3 'Imn-htp (?) sh*
3. *M3y-rs s3 P3-ti-wsir ibd 4 3h.t sw 4*



TRANSLATION

Recto

1. Pales^a has brought 1/2 silver kite 1 obol^b
2. in the name of *Ta-... (?)* daughter of Panas,
3. has written Mires [son of] Petosiris(?)^c (on)
4. [Khoiak]^d 4

Verso

1. ... has brought 1/2 silver kite 1 obol^b in the name of
2. Harpebekis son of Amenothos(?), has written
3. Mires son of Petosiris^c (on) Khoiak 4.

NOTES

^a **Taxpayer 35.**

^b 1/2 silver kite 1 obol, or 7 obols, was the usual payment for the burial tax on the interment of one individual in the necropolis in the second half of the reign of Ptolemy III; see *Section 5.2.A*, OIM 19316 (**Cat. no. 26**), and OIM 19349 (**Cat. no. 55**).

^c The traces of the father's name support restoring this name from the verso.

^d Restored from the verso.

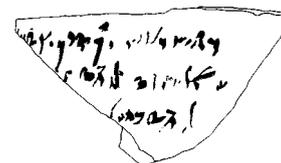
^e The scribe Mires son of Petosiris was responsible for two other burial tax receipts from Thebes, O. Birbeh 3 (*BIFAO* 98: 143–44, 149) and O. TT 373 doc. 2367 (*DO Varia* 55); perhaps one burial plot receipt, *DO Louvre* 314 (pp. 168–69, pl. 49), read as *Hr-rsn(?)*... by the editor; and perhaps one salt tax receipt, O. Leiden unnumbered (*DO Leiden* 2), read as ... *sꜣ Pꜣy-wsir(?)* by the editor. Mires apparently did not like to waste space on ostraca because both O. Birbeh 3 and this ostrakon have a second receipt on the verso. Mires apparently did not like to waste space writing regnal years, either, because only one of his receipts, O. Birbeh 3 verso, mentions a year 24, probably of Ptolemy III.

CATALOGUE NO. 41

<i>Registration Number:</i>	OIM 19334	<i>Photograph:</i>	Plate 21
<i>Nelson Collection Number:</i>	N301	<i>Description:</i>	Pottery ostrakon, 7.2 × 4.2 cm
<i>Date:</i>	Year 38 (of Ptolemy II), Payni 30 = 19 August 247 B.C.		
<i>Content:</i>	Receipt for money tax(es)		

TRANSLITERATION

1. *Pa-hy sꜣ Pa-rꜥ ḥꜣ 1/4 tbꜣ.t 1/2 1/4 ... [...]*
2. *pꜣ ... ḥꜣ.t-sp 38 sh [...]*
3. *ḥꜣ.t-sp 38 ibd 2 šmw ꜣrky [...]*



TRANSLATION

1. Paches son of Parates,^a 1/4 silver (kite) 3/4 obols^b ...^c [...]
2. the ...^d of Egyptian year 38, has written [...]
3. (on) Egyptian year 38, Payni 30 [...]

NOTES

^a **Taxpayer 28.**

^b 1/4 silver (kite) 3/4 obols is 3 3/4 obols. This could be the normal rate for the wool tax (see *Section 3.1.B*); it could also be one of the rates of the income of a server tax (see *Section 3.1.C*).

^c Very little of the tax name is preserved before the break. *ḥꜣ inšn* “wool tax” fits the rate but not the male taxpayer or the traces. However, *ꜣrmt iwꜣf šms* “income of a man who serves” fits both the rate and the male taxpayer, and it may be possible to read *ꜣ* “income” before the break.

^d I cannot suggest a plausible reading for this group, but it may be the name of a second tax since the following year date probably indicates the period for which the tax(es) were paid.

CATALOGUE NO. 42

Registration Number:	OIM 19335	Photograph:	Plate 22
Nelson Collection Number:	N302	Description:	Pottery ostracon, 5.7 × 5.3 cm
Date:	Year 36 (of Ptolemy II), Hathyr 7 and 12 = 30 December 251 B.C. and 4 January 250 B.C.		
Content:	Price of oil receipt		

TRANSLITERATION

Recto

1. *Htr s3 Pa-rṯ ḥḏ 1/4*
2. *swn nhḥ wp.t ibd 1 3ḥ.t*
3. *ḥḏ 1/12 ibd 2 3ḥ.t ḥḏ 1/6 sh Ns-*
4. *mn ḥ3.t-sp 36 ibd 3 3ḥ.t sw 7*

Verso

1. *ibd 3 3ḥ.t sw 12 ḥḏ 1/6*
2. *sh Ns-mn ḥ3.t-sp 36 ibd 3 3ḥ.t sw 12*



TRANSLATION

Recto

1. Hatres son of Parates, 1/4 silver (kite)^a for
2. the price of oil, specification: Thoth,
3. 1/12 silver (kite),^a Phaophi, 1/6 silver (kite),^a has written Es-
4. minis^b (on) Egyptian year 36, Hathyr 7.

Verso

1. Hathyr 12, 1/6 silver (kite),^c
2. has written Esminis^b (on) Egyptian year 36, Hathyr 12.



NOTES

^a 1/12 silver (kite) or 1 obol + 1/6 silver (kite) or 2 obols = 1/4 silver (kite) or 3 obols is the price of 1/2 kotule or 0.14 liter + 1 kotule or 0.27 liter = 1 1/2 kotulai or 0.41 liter of oil; see *Section 4.3.A*. For this writing of the fraction 1/6, see Chauveau, “Compte en démotique archaïque,” p. 26 (n. 11, 2). The reading is confirmed here by the arithmetic; OIM 19327 (**Cat. no. 35**), where the Greek text reads 2 obols; and OIM 19383 (**Cat. no. 61**), where 1/6 + 1/6 = 1/3. For other examples, see OIM 19294 (**Cat. no. 6**), OIM 19310 (**Cat. no. 21**), OIM 19318 (**Cat. no. 28**), and OIM 19338 (**Cat. no. 45**).

^b The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19338 (**Cat. no. 45**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

^c 1/6 silver (kite) or 2 obols is the price of 1 kotule or 0.27 liter of oil; see *Section 4.3.A*. For this writing of the fraction 1/6, see note a. Thus a total of 5 obols were paid for 2 1/2 kotulai or 0.68 liter of oil.

CATALOGUE NO. 43

<i>Registration Number:</i>	OIM 19336	<i>Photograph:</i>	Plate 22
<i>Nelson Collection Number:</i>	N303	<i>Description:</i>	Pottery ostrakon, 7.0 × 5.6 cm
<i>Date:</i>	Year 8(?) (of Ptolemy III?), Pharmouthi 9 = 28 May 239 B.C.		
<i>Content:</i>	Receipt for burial tax(?)		

TRANSLITERATION

1. *P3-šr-ḥnsw(?) s3 P3-šr-...[...]*
2. *rn ...[...]*
3. *... dd ...[...]*
4. *n ḥ3.t-sp 8(?) ibd 4 pr.t sw 9(?)*

TRANSLATION

1. Psenchonsis(?) son of Psen-...[...]
2. in the name of ...[...]
3. ... says ...
4. on Egyptian year 8(?), Pharmouthi 9(?)



CATALOGUE NO. 44

<i>Registration Number:</i>	OIM 19337	<i>Photograph:</i>	Plate 23
<i>Nelson Collection Number:</i>	N304	<i>Description:</i>	Pottery ostrakon, 7.1 × 6.2 cm
<i>Date:</i>	Year 37(?) (of Ptolemy II) = 24 October 249 B.C. to 23 October 248 B.C.		
<i>Content:</i>	Receipt		

TRANSLITERATION

1. *T3-šr.t-mnṯ ta ʾImn(?)-[...]*
2. *n ḥ3.t-sp 37(?) sh P3-ti-[...]*

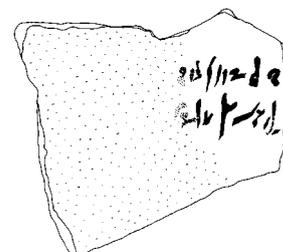
TRANSLATION

1. Senmonthis daughter of Amen(?)-[...] ^a
2. of Egyptian year 37(?), ^b has written Pete-[...]

NOTES

^a It is tempting to restore “Senmonthis daughter of Amen[othes],” **Taxpayer 19**, who is well attested in the Nelson collection of ostraca.

^b The sign for 30 is unusually written; a reading *20.t* is also possible. The date refers to the tax year rather than the date of the text, which could be later.

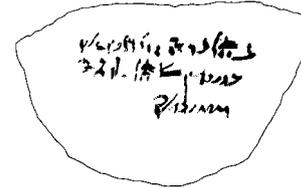


CATALOGUE NO. 45

<i>Registration Number:</i>	OIM 19338	<i>Photograph:</i>	Plate 23
<i>Nelson Collection Number:</i>	N305	<i>Description:</i>	Pottery ostrakon, 7.2 × 4.2 cm
<i>Date:</i>	Year 38 (of Ptolemy II), Phamenoth 14 = 5 May 247 B.C.		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. *Ta-mn ta Pa-ïs.t ḥḏ 1/6 swn nḥḥ*
2. *ibd 2 pr.t sh Ns-mn n ḥḏ.t-sp 38*
3. *ibd 3 pr.t sw 14*



TRANSLATION

1. Taminis daughter of Paesis, 1/6 silver (kite)^a for the price of oil
2. of Mecheir,^b has written Esminis^c on Egyptian year 38,
3. Phamenoth^b 14.

NOTES

^a 1/6 silver (kite) or 2 obols is the price of 1 kotule or 0.27 liter of oil; see *Section 4.3.A*. For this writing of the fraction 1/6, see Chauveau, “Compte en démotique archaïque,” p. 26 (n. 11, 2). The reading is confirmed by OIM 19327 (**Cat. no. 35**), where the Greek text reads 2 obols; OIM 19335 (**Cat. no. 42**) recto, where $1/4 = 1/12 + 1/6$; and OIM 19383 (**Cat. no. 61**), where $1/6 + 1/6 = 1/3$. For other examples, see OIM 19294 (**Cat. no. 6**), OIM 19310 (**Cat. no. 21**), and OIM 19318 (**Cat. no. 28**).

^b The slight curvature of the third sign of the season name, especially in line 2, favors the reading *pr.t* over *šmw*.

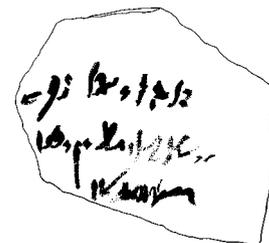
^c The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19347 (**Cat. no. 53**), and OIM 19383 (**Cat. no. 61**).

CATALOGUE NO. 46

<i>Registration Number:</i>	OIM 19339	<i>Photograph:</i>	Plate 23
<i>Nelson Collection Number:</i>	N306	<i>Description:</i>	Pottery ostrakon, 6.9 × 5.6 cm
<i>Date:</i>	Year 13 (of Ptolemy II?), Mesore 16 = 10 October 272 B.C.		
<i>Content:</i>	Receipt for yoke tax		

TRANSLITERATION

1. *ʿImn-ḥtp sḏ Pa-dḥwty ḥḏ 1/3(?) n*
2. *ḥḏ nḥb ḥḏ.t-sp 13 sh Pa-ḥy*
3. *ibd 4 šmw sw 16*



TRANSLATION

1. Amenothēs son of Pathotes,^a 1/3(?) silver (kite) for
2. the yoke tax^b of Egyptian year 13, has written Paches^c (on)
3. Mesore 16.^d

NOTES

^a The divine determinative at the end of the father's name rules out the possibility of reading *Pa-rt* and thus also the possibility of identifying this taxpayer with **Taxpayer 6**, Amenoths son of Parates. However, it may be possible to identify this taxpayer with the pastophoros Amenoths son of Pathotes, his mother is *Tamti*, who is a contractor in the divorce contract *P. Phil. dem.* 11, dated to year 4, Tybi, of Ptolemy II.

^b The *nh*-group at the beginning of the tax name is clear, the rest is not, but the scribe Paches is a well-known Theban yoke tax scribe. For the yoke tax, see *Section 2.1.A*.

^c The scribe Paches was responsible for several other yoke tax receipts and perhaps one *nht*-tax receipt from Thebes between years 11 and 16, probably of Ptolemy II. See Vleeming, *Ostraka Varia*: 104 (n. 11), OIM 19299 (**Cat. no. 11**), OIM 19300 (**Cat. no. 12**), OIM 19313 (**Cat. no. 24**), and OIM 19318 (**Cat. no. 28**).

^d The season name is perhaps *šmw* rather than *pr.t*, though even *ḫ.t* is possible, and the day number is perhaps 16 rather than 18.

CATALOGUE NO. 47

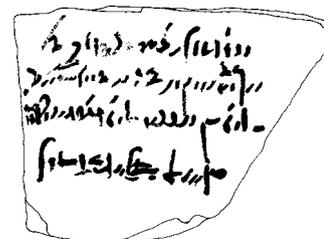
<i>Registration Number:</i>	OIM 19340	<i>Photograph:</i>	Plate 24
<i>Nelson Collection Number:</i>	N307	<i>Description:</i>	Pottery ostrakon, 8.2 × 6.4 cm
<i>Date:</i>	Year 6 (of Ptolemy III?), Phamenoth 25(?) = 14 May 241 B.C.		
<i>Content:</i>	Receipt for salt and income of a server taxes		

TRANSLITERATION

1. *Pḫ-šr-ḥnsw sḫ Dd-ḥr (ḥd) 2/3 1/6 (tb.t) 1.t 1/3 1/8(?)*
2. *ḥd ḥmḫ ḫ rmt iw=f šms ḥd(?) Mnt(?) ...*
3. *n ḫḫ.t-sp 6 ḫ ... n ḫḫ.t-sp 6 ibd 3 pr.t sw 25(?)*

Second hand

4. *ḫ Pḫ-šr-mn sḫ Tni.t-ḥnsw(?)*



TRANSLATION

1. Psenchonsis son of Teos,^a 5/6 (silver kite) 1 11/24(?) (ob.?)^b
2. for the salt tax, the income of a server tax, and the money(?) of Montu(?) ...
3. of Egyptian year 6, has written ...(?)^c on Egyptian year 6, Phamenoth 25(?);^d

Second hand

4. has written Psenminis son of Teionchonsis(?)

NOTES

^a **Taxpayer 15.**

^b The amount paid is difficult to read, but it is written in the same manner as the amounts in OIM 19328 (**Cat. no. 36**), OIM 19345 (**Cat. no. 52**), and O. TT 373 doc. 2368 (*DO Varia* 54). In theory it should be the same as the Greek amount in OIM 19328 (**Cat. no. 36**), 1 drachma 5 3/4 obols, but it actually appears to be 1 drachma 5 11/24 obols. The amount is clearly the sum of the salt tax and the income of a server tax and possibly a third tax associated with a temple of Montu. The normal male B rate (after fiscal year 32 of Ptolemy II) for the salt tax was 1/2 silver kite (1 dr.) and the normal male C rate (after fiscal year 3 of Ptolemy III) was 1/3 silver kite (4 ob.); see *Section 3.1.A*. Thus the income of a server tax must be for 5 3/4 obols or 1 drachma 1 3/4 obols (see *Section 3.1.C*) minus any payment for the possible third tax.

^c The name of the scribe is perhaps *Pḫ-nḫ* and may be the same as the scribe of OIM 19328 (**Cat. no. 36**).

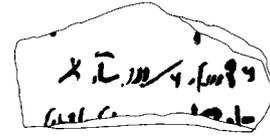
^d The very slight curvature of the third sign of the season name favors reading *pr.t* over *šmw*; the first sign after the season name may be 20, ligatured with a following 5, though even the 5 is not certain.

CATALOGUE NO. 48

<i>Registration Number:</i>	OIM 19341	<i>Photograph:</i>	Plate 24
<i>Nelson Collection Number:</i>	N308	<i>Description:</i>	Pottery ostrakon, 6.8 × 3.3 cm
<i>Date:</i>	Year 4 (of Ptolemy III?) = 23 October 244 to 22 October 243 B.C.		
<i>Content:</i>	Receipt for naubia		

TRANSLITERATION

1. *Pa-hy sꜣ Pa-rꜥ nby 30*
2. *n ḥꜣ.t-sp 4(?) [sh̄ ... sꜣ(?) Pꜣ(?)-tī(?)]-ḥnsw*



TRANSLATION

1. Paches son of Parates,^a 30 naubia^b
2. for Egyptian year 4(?), [has written ... son of(?) Pete(?)]-chonsis^c

NOTES

^a **Taxpayer 28.**

^b Moving 30 naubia of earth while excavating canals and building dams apparently fulfilled the annual compulsory labor requirements for males; see *Section 3.1.E*, OIM 19322 (**Cat. no. 31**), and OIM 19342 (**Cat. no. 49**).

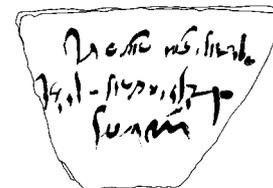
^c The divine determinative at the end of the scribe's name and *-ḥnsw* at the end of the scribe's father's name are preserved, but the tall stroke before *-ḥnsw* could belong either to *-tī-* or *-šr-*.

CATALOGUE NO. 49

<i>Registration Number:</i>	OIM 19342	<i>Photograph:</i>	Plate 24
<i>Nelson Collection Number:</i>	N309	<i>Description:</i>	Pottery ostrakon, 6.9 × 4.8 cm
<i>Date:</i>	Year 25 (of Ptolemy II?), Phamenoth 30 = 24 May 260 B.C.		
<i>Content:</i>	Receipt for naubia		

TRANSLITERATION

1. *Pꜣ-šr-ḥnsw sꜣ Dd-ḥr nby 15*
2. *sh̄ Wsīr-wr(?) sꜣ Pꜣ-hb n ḥꜣ.t-sp 25*
3. *ibd 3 pr.t ṛky*



TRANSLATION

1. Psenchonsis son of Teos,^a 15 naubia,^b
2. has written Osoroeris(?) son of Phibis on Egyptian year 25,
3. Phamenoth^c 30.

NOTES

^a **Taxpayer 15.**

^b Moving 30 naubia of earth while excavating canals and building dams apparently fulfilled the annual compulsory labor requirement for males, so this must be a semi-annual payment; see *Section 3.1.E*, OIM 19322 (**Cat. no. 31**), and OIM 19341 (**Cat. no. 48**).

^c The curvature of the third sign in the season name favors *pr.t* over *šmw*.

CATALOGUE NO. 50

<i>Registration Number:</i>	OIM 19343	<i>Photograph:</i>	Plate 25
<i>Nelson Collection Number:</i>	N310	<i>Description:</i>	Pottery ostrakon, 7.4 × 6.6 cm
<i>Date:</i>	Year 2(?) (of Ptolemy III?) = 24 October 246 to 22 October 245 B.C.		
<i>Content:</i>	Receipt for wool tax(?)		

TRANSLITERATION

1. *Ta-ktm(?) rmt.t(?) P3-tm3(?) ḥd 1/4 tb^c.t(?) 1/2(?) 1/4*
2. *r(?) ḥd ḥnšn(?)¹ n ḥ3.t-sp 2.t sh(?) ...*
3. ...

Second hand

4. *sh(?) ...*

TRANSLATION

1. *Ta-ktm(?)* wife(?) of Patemis(?)^a 1/4 silver (kite) 3/4(?) obols(?)^b
2. for(?) the wool(?) tax^c of Egyptian year 2, has written(?) ...
3. ...

Second hand

4. has written(?) ...



NOTES

^a This Patemis may be **Taxpayer 22**, Patemis son of Pchorchonsis, who is known from his papyri to have had a wife named *Ta-ktm* daughter of Lolous, her mother is *T3y-ntm*.

^b The vertical stroke in the obol sign is longer than usual and the fraction 1/2 is indistinct, but the long diagonal stroke of the fraction 1/4 is clear. 1/4 silver (kite) 3/4 obols equals 3 3/4 obols, which is the normal rate for the wool tax; see *Section 3.1.B*.

^c The *ḥd*-sign is relatively clear and the hair determinative at the end of the tax name supports reading *ḥnšn*, as does the amount paid.

CATALOGUE NO. 51

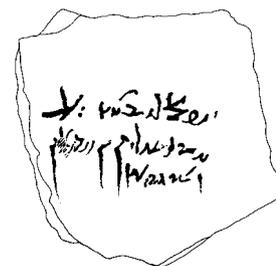
<i>Registration Number:</i>	OIM 19344	<i>Photograph:</i>	Plate 25
<i>Nelson Collection Number:</i>	N311	<i>Description:</i>	Pottery ostrakon, 6.8 × 6.4 cm
<i>Date:</i>	Year 19 (of Ptolemy II?), Pharmouthi 17 = 12 June 266 B.C.		
<i>Content:</i>	Receipt for yoke tax		

TRANSLITERATION

1. *P3-my(?) s3 Dd-ḥr kt 1 n*
2. *ḥd nḥb ḥ3.t-sp 19 sh P3-^cn ḥ3.t-sp 19*
3. *ibd 4 pr.t sw 17*

TRANSLATION

1. Pemaus(?) son of Teos,^a 1 (silver) kite for
2. the yoke tax^b of Egyptian year 19,^c has written Panis^d (on) Egyptian year 19,^c
3. Pharmouthi 17.^c



NOTES

^a **Taxpayer 13**; see also OIM 19352 (**Cat. no. 58**).

^b For the yoke tax, see *Section 2.1.A*.

^c The year is probably 19 rather than 9; see also OIM 19315 (**Cat. no. 25**).

^d The scribe Panis was responsible for several other yoke tax receipts from Thebes between Egyptian years 4 and 19, probably of Ptolemy II; see Vleeming, *Ostraka Varia*, p. 101 (n. cc), and OIM 19315 (**Cat. no. 25**). The scribe Panis also signed an unspecified receipt from Egyptian year 21(?), OIM 19293 (**Cat. no. 5**), and a receipt for the income of a server tax from Egyptian year 23, O. BM 5708 (*OrSuec* 27–28: 9–10 [¶4]); see Vleeming, *Ostraka Varia*, pp. 29, 101 (n. cc).

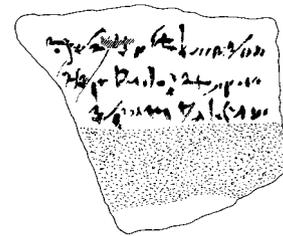
^e The curvature of the third sign in the season name favors *pr.t* over *šmw*.

CATALOGUE NO. 52

Registration Number:	OIM 19345	Photograph:	Plate 25
Nelson Collection Number:	N312	Description:	Pottery ostrakon, 6.9 × 6.0 cm
Date:	Year 14(?) (of Ptolemy III?), Epeiph(?) 13(?) = 28 August 233 B.C.		
Content:	Receipt for salt and income of a server taxes		

TRANSLITERATION

1. *P3-ly s3 P3-šr-mn ḥd 2/3 1/6 (tb^c.t) 1.t 1/3 1/8(?) ḥd ḥm3*
2. *ḳ n rmt iw=f šms n ḥ3.t-sp 13(?) sh ʾImn-ḥtp(?)*
3. *s3 P3-hb n ḥ3.t-sp 14(?) ibd 3 šmw(?) sw 13(?)*



TRANSLATION

1. Pales son of Psenminis,^a 5/6 silver (kite) 1 11/24(?) (ob.)^b for the salt tax
2. and the income of a server tax of Egyptian year 13, has written Amenoths(?)
3. son of Phibis on Egyptian year 14(?), Epeiph(?) 13(?)^c

NOTES

^a **Taxpayer 35.**

^b The amount paid is difficult to read, but it is written in the same manner as the amounts in OIM 19328 (**Cat. no. 36**), OIM 19340 (**Cat. no. 47**), and O. TT 373 doc. 2368 (*DO Varia* 54). In theory it should be the same as the Greek amount in OIM 19328 (**Cat. no. 36**), 1 drachma 5 3/4 obols, but it actually appears to be 1 drachma 5 11/24 obols. The amount appears to be the sum of the salt tax and the income of a server tax, but compare OIM 19340 (**Cat. no. 47**) where there may be a third tax. The normal male B rate (after fiscal year 32 of Ptolemy II) for the salt tax was 1/2 silver kite (1 dr.) and the normal male C rate (after fiscal year 3 of Ptolemy III) was 1/3 silver kite (4 ob.); see *Section 3.1.A*. Thus the income of a server tax must be for 5 3/4 obols or 1 drachma 1 3/4 obols; see *Section 3.1.C*.

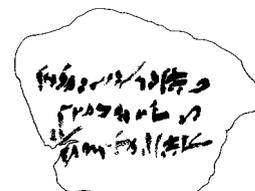
^c The year may well be 13 rather than 14 since the date is well into the year. The season could be *pr.t* as well as *šmw*, and the day number could be 14 as well as 13.

CATALOGUE NO. 53

Registration Number:	OIM 19347	Photograph:	Plate 26
Nelson Collection Number:	N314	Description:	Pottery ostrakon, 6.8 × 4.9 cm
Date:	Year [36] (of Ptolemy II), Epeiph 12(?) = 31 August 249 B.C.		
Content:	Receipt for price of oil		

TRANSLITERATION

1. *Ta-mn ta Pa-rḫ ḥd 1/12(?) sw-*
2. *n nḥḥ ibd 2 šmw sh*
3. *Ns-mn ḥ3.t-sp 36(?) ibd 3 šmw sw 12(?)*



TRANSLATION

1. Taminis daughter of Parates,^a 1/12(?) silver (kite)^b for the
2. price of oil of Payni,^c has written
3. Esminis^d (on) Egyptian year 36(?), Epeiph 12(?)^c

NOTES

^a **Taxpayer 26.**

^b 1/12(?) silver (kite) or 1 obol is the price of 1/2 kotule or 0.14 liter of oil; see *Section 4.3.A*. A reading 1/6 silver (kite) is less likely.

^c The season name in line 3 appears to be the same as in line 2, where the short writing favors *šmw* over *pr.t*. The day number is clearly 10+, but it is difficult to choose between 12 and 14 because the scribe used up all the space for writing.

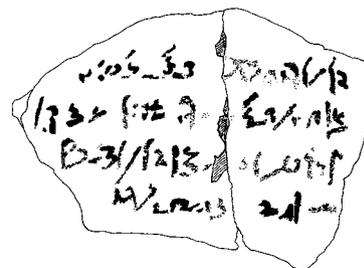
^d The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), and OIM 19383 (**Cat. no. 61**).

CATALOGUE NO. 54

<i>Registration Number:</i>	OIM 19348	<i>Photograph:</i>	Plate 26
<i>Nelson Collection Number:</i>	N315	<i>Description:</i>	Pottery ostrakon, 9.4 × 6.5 cm
<i>Date:</i>	Year 18(?) (of Ptolemy II?) = 29 October 268 to 28 October 267 B.C.		
<i>Content:</i>	Receipt for burial tax		

TRANSLITERATION

1. *ʔImn-rwš [sʔ Twtw pʔ] nt dd n Dd-ḥr*
2. *tī=k n=y ḥd kt 1/2 rn Tny.t-... (?) pʔ mr-ʔh(?)*
3. *sh Pa-ḥr(?) ... r-ḥrw ʔImn-rwš nt ḥry*
4. *n ḥʔ.t-sp 18(?) ... pr.t sw 27*



TRANSLATION

1. Amenrosis^a [son of Totoes is the one] who says to Teos:
2. you have given to me 1/2 silver kite^b in the name of Teion-... (?) the Overseer of Fields(?),
3. has written Pauris(?) ...^c at the command of Amenrosis who is above
4. on Egyptian year 18(?), ...^d 27.

NOTES

^a If the reading Amenrosis is correct, then this is presumably the Overseer of the Necropolis Amenrosis son of Totoes, known from many other burial tax receipts from Thebes between years 18 and 26, presumably of Ptolemy II; see *Section 5.3.B*.

^b 1/2 silver kite was the usual payment to the Overseer of the Necropolis for the burial tax on the interment of one individual in the necropolis in the reign of Ptolemy II; see *Section 5.2.A*, OIM 19296 (**Cat. no. 8**), OIM 19312 (**Cat. no. 23**), OIM 19319 (**Cat. no. 29**), and OIM 19382 (**Cat. no. 60**).

^c The Overseer of the Necropolis Amenrosis son of Totoes rarely signed his own receipts, but the scribe Pauris(?)... is otherwise unknown; see *Section 5.3.A*.

^d The curvature of the third sign in the season name favors *pr.t* over *šmw*.

CATALOGUE NO. 55

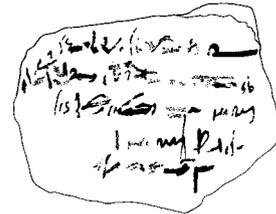
<i>Registration Number:</i>	OIM 19349	<i>Photograph:</i>	Plate 27
<i>Nelson Collection Number:</i>	N316	<i>Description:</i>	Pottery ostrakon, 7.3 × 5.4 cm
<i>Date:</i>	Year 13 (of Ptolemy III?) = 21 October 235 to 20 October 234 B.C.		
<i>Content:</i>	Receipt for burial tax(?)		

TRANSLITERATION

1. *in* ... (?) *kt* 1/2 (*tb*^c.*t*) 1.*t* *n* *rn*(?)
2. ... *r.in*=*w* (*r*) *t* *h*3.*s.t*(?) (*n*)
3. *ibd* 3 ... *sh* ...-*ir-rh*=*s* *s*3 *Ns-hr*
4. *n h*3.*t-sp* 13 *ibd* 4 ... *rky*(?)

Second hand

5. *sh* *Dd-hr* ...



TRANSLATION

1. ... (?) has brought 1/2 (silver) kite 1 (ob.)^a in the name of
2. ... who was brought (to) the necropolis(?) (on)
3. the third month of ..., has written ...-*ir-rh*=*s* son of *Ns-hr* (on)
4. Egyptian year 13, fourth month of ... day 30(?);

Second hand

5. has written Teos ...

NOTE

^a 1 (silver) kite 1 (ob.), or 7 obols, was the usual payment for the burial tax on the interment of one individual in the necropolis in the second half of the reign of Ptolemy III; see *Section 5.2.A*, OIM 19316 (**Cat. no. 26**), and OIM 19333 (**Cat. no. 40**).

CATALOGUE NO. 56

<i>Registration Number:</i>	OIM 19350	<i>Photograph:</i>	Plate 27
<i>Nelson Collection Number:</i>	N317	<i>Description:</i>	Pottery ostrakon, 6.3 × 6.0 cm
<i>Date:</i>	Year 13 (of Ptolemy II?), Phamenoth 17 = 13 May 272 B.C.		
<i>Content:</i>	Receipt for fruit tax		

TRANSLITERATION

1. *in* ²*Imn-htp* *s*3 *Pa-r* *tb*^c 6
2. *n h* *d* *tg sh* *P*3-*t* *nfr-htp* *h*3.*t-sp* 13
3. *ibd* 3 *pr.t sw* 17(?)

TRANSLATION

1. Amenotnes son of Parates^a has brought 6(?) obols(?)
2. for the fruit tax,^b has written Petenephotes^c (on) Egyptian year 13,
3. Phamenoth^d 17(?).^e

NOTES

^a **Taxpayer 6.**

^b The fruit tax was a temple harvest tax until the reforms of year 22 of Ptolemy II; see *Section 5.1.A*.

^c The same scribe Petenephotes may have written the burial tax receipts O. Brook. 37.1860 (*Mél. Mariette*: 147–48 [¶2]) and O. BM 5749 (*ZÄS* 53: 122 [¶d]), the latter name read *P*3-*t* *iy-m-htp* by the editor, but see Vleeming, “Minima Demotica,” p. 359. The former is dated to year 15, the latter to year 13, Phamenoth 14,

perhaps three days earlier than this one if all the dates refer to Ptolemy II, as is likely since the latter was issued to the same taxpayer Amenothēs son of Paratēs; see also *Sections 5.1.A* and *5.3.A*.

^d The curvature of the third sign of the season name favors *pr.t* over *šmw*.

^e Or perhaps 15?

CATALOGUE NO. 57

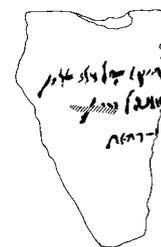
<i>Registration Number:</i>	OIM 19351	<i>Photograph:</i>	Plate 27
<i>Nelson Collection Number:</i>	N318	<i>Description:</i>	Pottery ostrakon, 6.5 × 4.4 cm
<i>Date:</i>	—		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. [...] *tʒy z f rmt.t tb^c.t l.t swn(?) nhḥ(?)*
2. [...] ...
3. *πέπτ[ωκεν ...]*

TRANSLATION

1. [...] his wife, 1 obol^a (for) the price(?) of oil(?)
2. [...] ...
3. It has fallen [...]



NOTE

^a 1 obol is the price of 1/2 kotule or 0.14 liter of oil; see *Section 4.3.A*.

CATALOGUE NO. 58

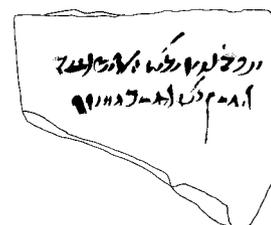
<i>Registration Number:</i>	OIM 19352	<i>Photograph:</i>	Plate 28
<i>Nelson Collection Number:</i>	N319	<i>Description:</i>	Pottery ostrakon, 7.1 × 5.7 cm
<i>Date:</i>	Year 17 (of Ptolemy II?), Payni 8 = 2 August 268 B.C.		
<i>Content:</i>	Receipt for yoke tax		

TRANSLITERATION

1. *Pʒ-my(?) sʒ Dd-ḥr ḥḏ kt 1/2 ḥḏ nhḥ*
2. *ḥʒ.t-sp 17 sh Dd-ḥr ḥʒ.t-sp 17 ḥbd 2 šmw sw 8*

TRANSLATION

1. Pemaus(?) son of Teos,^a 1/2 silver kite for the yoke tax^b
2. of Egyptian year 17, has written Teos^c (on) Egyptian year 17, Payni 8.^d



NOTES

^a **Taxpayer 13**; see also OIM 19344 (**Cat. no. 51**).

^b For the yoke tax, see *Section 2.1.A*.

^c The scribe Teos was responsible for several yoke tax receipts from Thebes between years 16 and 18, probably of Ptolemy II; see Vleeming, *Ostraka Varia*, p. 99.

^d The two short vertical strokes following the initial sign of the season name favor reading *šmw* over *pr.t*. The fourth sign must then be the determinative, so that the following two signs must constitute the day number, which is thus 8.

CATALOGUE NO. 59

Registration Number:	OIM 19353	Photograph:	Plate 28
Nelson Collection Number:	N320	Description:	Pottery ostracon, 7.8 × 4.8 cm
Date:	Year 26(?) (of Ptolemy II?), Phaophi 19(?) = 13 December 260 B.C.		
Content:	Receipt for salt tax		

TRANSLITERATION

1. T³-šr.t-mnt ta ³Imn-htp ḥd 1/4 ḥd ḥm³
2. ḥ³.t-sp 25 sh Dd-ḥr(?) ḥ³.t-sp 26(?) ibd 2 ³ḥ.t sw 19(?)
3. (Έτους) κς Φ[α]ῶφι ιθ
4. Illegible traces of Greek



TRANSLATION

1. Senmonthis daughter of Amenothēs,^a 1/4 silver (kite)^b for the salt tax
2. of Egyptian year 25, has written Teos(?)^c (on) year 26(?), Phaophi 19(?),
3. Fiscal year 26(?) Phaophi 19(?)^d
4. Illegible traces

NOTES

^a **Taxpayer 19.**

^b The normal female A rate (before fiscal year 32 of Ptolemy II) for the salt tax is 1/2 silver kite, so this must be a semi-annual payment, well attested during the period of the A rate; see *Section 3.1.A*, OIM 19311 (**Cat. no. 22**), OIM 19329 (**Cat. no. 37**), and OIM 19330 (**Cat. no. 38**).

^c The scribe Teos may also have been responsible for the Theban receipt O. BM 19953 (*OrSuec* 27–28: 11–12 [¶6]), dated to year 23, Phaophi 22, for the salt tax of year 22. The editor read the scribe's name as *Hr-wd³*, but *Dd-ḥr* appears more likely.

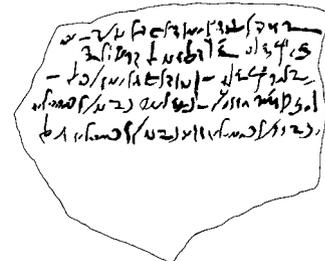
^d The reading of the Greek is very doubtful. The symbol for Έτους, the two *phis*, and the two *iotas* seem plausible, but the rest is speculation based on the Demotic date.

CATALOGUE NO. 60

Registration Number:	OIM 19382	Photograph:	Plate 29
Nelson Collection Number:	N354	Description:	Pottery ostracon, 8.5 × 6.7 cm
Date:	Year 23 of Ptolemy II, Mesore 20 = 12 October 262 B.C.		
Content:	Receipt for burial tax		

TRANSLITERATION

1. in Pa-*imn-imnt*(?) s³ P³-t³-*imn-nsw-t³.wy* ḥd kt 1/2 n ḥd
2. mr ḥ³.t rn t³ šr.t P³-šr-n³-ntr.w
3. r.in = w r t³ ḥ³.t sh P³-t³-*imn-nsw-t³.wy* s³ P³-wrm n
4. ḥ³.t-sp 23 ibd 4 šmw sw 20 n pr-^c P³trwms
5. s³ P³trwms irm P³trwms p³y = f šr



TRANSLATION

1. Pa-*imn-imnt*(?) son of Petemestous has brought 1/2 silver kite^a for the money of
2. the Overseer of the Necropolis in the name of the daughter of Psenenteris^b
3. who was brought to the necropolis, has written Petemestous son of Poulemis(?)^c on
4. Egyptian year 23, Mesore^d 20 of pharaoh Ptolemy (II)
5. son of Ptolemy, with Ptolemy his son.

NOTES

^a 1/2 silver kite was the usual payment to the Overseer of the Necropolis for the burial tax on the interment of one individual in the necropolis in the reign of Ptolemy II; see *Section 5.2.A*, OIM 19296 (**Cat. no. 8**), OIM 19312 (**Cat. no. 23**), OIM 19319 (**Cat. no. 29**), and OIM 19348 (**Cat. no. 54**).

^b It is possible to read *Tš-šr.t-pš-šr-nš-ntr.w* as a single name, but it is otherwise unattested. Other burial tax receipts identify the deceased only in relation to a male relative; see O. BM 5785 (*OrSuec* 23–24: 12–13 [¶4]) for “the sister of Pamonthes the doctor” (*tš sn.t Pa-mnt pš swnw*) and O. Brook. 37.1856 (*Mél. Mariette*: 149 [¶5]) for “the mother of Psenminis son of *Htp-...*, the priest of Sobek” (*tš mw.t Pš-šr-mn šš Htp-... pš wšb Sbk*).

^c The scribe Petemestous son of Poulemis(?) was responsible for many other burial tax receipts and one burial plot receipt from Thebes between years 20 and 24 of Ptolemy II; see *Section 5.3.A*, OIM 19317 (**Cat. no. 27**), and OIM 19319 (**Cat. no. 29**).

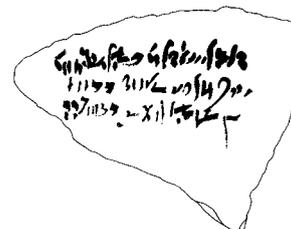
^d The two short vertical strokes after the initial sign of the season name favor reading *šmw* over *pr.t*.

CATALOGUE NO. 61

<i>Registration Number:</i>	OIM 19383	<i>Photograph:</i>	Plate 29
<i>Nelson Collection Number:</i>	N355	<i>Description:</i>	Pottery ostrakon, 7.7 × 6.1 cm
<i>Date:</i>	Year 38 (of Ptolemy II), Phaophi 28 = 20 December 248 B.C.		
<i>Content:</i>	Receipt for price of oil		

TRANSLITERATION

1. *ʿImn-ḥtp šš Pš-šr-ʿimn 1/6 Ta-mn tšy = f mw.t ḥd 1/6*
2. *r ḥd 1/3 swn nḥḥ ibd 2 šh.t*
3. *šh Ns-mn ḥš.t-sp 38 ibd 2 šh.t sw 28*



TRANSLATION

1. Amenonthes son of Psenamounis,^a 1/6 (silver kite), and Taminis his mother,^b 1/6 silver (kite),
2. makes 1/3 silver (kite)^c for the price of oil of Phaophi,
3. has written Esminis^d (on) Egyptian year 38, Phaophi 28.^e

NOTES

^a **Taxpayer 27.**

^b The writing of *mw.t* with the phonetic *m* is unusual in the third century B.C. but occurs in the second.

^c 1/6 (silver kite) or 2 obols + 1/6 silver (kite) or 2 obols = 1/3 silver (kite) or 4 obols is the price of 1 kotule or 0.27 liter, + 1 kotule or 0.27 liter = 2 kotulai or 0.54 liter of oil; see *Section 4.3.A*. For this writing of the fraction 1/6, see Chauveau, “Compte en démotique archaïque,” p. 26 (n. 11, 2). The reading is confirmed here by the arithmetic; see OIM 19327 (**Cat. no. 35**), where the Greek text reads 2 obols, and OIM 19335 (**Cat. no. 42**) recto, where 1/4 = 1/12 + 1/6. For other examples, see OIM 19294 (**Cat. no. 6**), OIM 19310 (**Cat. no. 21**), OIM 19318 (**Cat. no. 28**), and OIM 19338 (**Cat. no. 45**).

^d The scribe Esminis was responsible for many other price of oil receipts from Thebes between years 30 and 38 of Ptolemy II. See *Section 4.3.A*, OIM 19158 (**Cat. no. 1**), OIM 19294 (**Cat. no. 6**), OIM 19297 (**Cat. no. 9**), OIM 19302 (**Cat. no. 14**), OIM 19303 (**Cat. no. 15**), OIM 19304 (**Cat. no. 16**), OIM 19310 (**Cat. no. 21**), OIM 19327 (**Cat. no. 35**), OIM 19335 (**Cat. no. 42**), OIM 19338 (**Cat. no. 45**), and OIM 19347 (**Cat. no. 53**).

^e The month and season appear to be the same as in line 2, though the brush was drier, the lines narrower, and the signs closer together. The shape of the initial sign of the season name precludes reading *pr.t* or *šmw*.

8. INDICES

Greek nouns are listed in the nominative case, though they may occur in the text and catalogue in other declensions.

8.1. ENGLISH

8.1.A. GENERAL WORDS

abstract, of contract — Pages 3 (n. 17), 20–21; *see also* contract *and* register, contracts

Aegean — Page 26

agent (*rt*) — Pages 19–20, 66–67, 69–70 (n. 494), 72, 79, 90–93, 97, 100, 102 (nn. 758–59), 103; *see also* representative

Akhmim — Pages 91, 141 — Figure 1

Akoris — *see* Tehne

Alexandria — Pages 8, 10 (n. 66), 13, 42 — Figure 1

allotment (κλήρος) — Page 9

Amarna — Page 2 — Figure 1

apomoira (ἀπόμοιρα) — Pages 10, 17, 22, 63–66 (n. 446), 124, 148; *see also* receipt, apomoira *and* tax, apomoira

orchard (ἀπόμοιρα; ἔκτη ἀκροδρύων) — Pages 63, 65–66, 83–84, 124, 126, 147–48; *see also* orchard; receipt, apomoira, orchard; *and* tax, apomoira, orchard

vineyard (ἀμπελικόν) — Pages 63, 65–66, 83–85, 124, 126; *see also* receipt, apomoira, vineyard; tax, apomoira, vineyard; *and* vineyard

archive — Pages 19, 21, 105, 127–28, 132–33 (n. 889)

of the Anonym — Page 131 — Plate 31

of Hor — Page 103

of Panas s. Espemetis — Pages 126, 131 — Plate 30

of Panouphis s. Psenenteris — Pages 115, 123, 131 — Plate 32

of Pechutes s. Pchorchonsis — Pages 67, 113, 119, 126, 129, 131, 133 — Plate 30

of Psenminis s. Bel — Pages 108, 128, 130 — Plate 31

of Senatumis daughter of Snachomneus (archive of Senatumis called Tsenminis) — Pages 122, 129, 138 — Plate 30

Serapeion — Page 103

(sic) of Taminis daughter of *Pꜣ-i.gꜣ(?)* — Pages 121, 131

of Teineni daughter of Teos — Pages 67, 128 (n. 853), 130–31 — Plate 31

of Teos and (his wife) Thabis — Pages 67, 130–31 — Plates 30–31

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Assiut — Pages 101, 103 — Figure 1

Asyut — Page 3

bank — Pages 17, 23, 74–75, 79 (n. 571), 82–83; *see also* receipt, bank

grain — Page 22; *see also* granary

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royal — Pages 21–23, 59, 71, 74 (n. 518), 81 (n. 589), 83, 124; *see also* receipt, bank, royal

8.1. ENGLISH (*cont.*)**8.1.A. GENERAL WORDS** (*cont.*)

- banker (τροπεζίτης) — Pages 23 (n. 121), 83; *see also* receipt, banker's
 Egyptian — Pages 23 (n. 121), 83
 Greek — Page 23 (n. 121)
 royal — Pages 22–23 (n. 122), 83
- basin (περίχωμα) — Pages 14, 57 (n. 389)
- beer — Pages 2, 9, 25–27 (n. 152), 79–82 (nn. 562–63, 567, 571), 101, 103; *see also* receipt, beer tax *and* tax, beer
 beer seller (‘*th*, ζυτοπώλης) — Pages 79–80 (nn. 571–72)
- Beni Suef — Page 2 — Figure 1
- Berlin — Pages 129, 131–32
- Bibliothèque Nationale et Universitaire, Strasbourg — Page 132
- Birabi — Pages 122, 133 — Figure 1
- Bodleian Library, Oxford — Page 132
- brewer (‘*th*, ζυτοποιός) — Pages 79–80 (nn. 570–72)
- British Library, London — Pages 126, 131–32
- British Museum, London — Pages 108, 116, 118, 120, 129–33
- Brooklyn Museum, New York — Pages 112, 115, 132
- Brussels — Pages 130–31 (n. 878)
- burial (*ks*) — Pages 4 (n. 21), 87, 114, 129, 137; *see also* receipt, burial tax *and* tax, burial
 plot — Pages 9, 43 (nn. 290–91), 87, 95–98 (n. 683), 100–03 (n. 766), 105, 108–09, 122–23, 126–27, 141, 155, 157,
 167, 179; *see also* receipt, burial plot
- cadastre — Pages 13, 61
- castor — Pages 9, 26 (n. 146), 61 (n. 419), 73; *see also* oil, castor *and* receipt, price of castor oil
- census — Pages 4–5 (n. 29), 13–16 (nn. 86, 89–91), 41, 53, 56, 58, 60–61, 81 (n. 589)
 declaration (ἀπογραφά) — Pages 14, 16–17 (n. 102)
- chalkos — Page 23
- Chicago — Pages 1, 108, 117, 132, 135
- chief finance minister, dioiketes (διοικητής) — Pages 11, 13
- chief of the army (*hry mš*‘) — Pages 69–70
- chief of police (ἀρχιφυλακίτης) — *see* ἀρχιφυλακίτης
- chief priest (ἀρχιερεύς) — Page 103; *see also* lesonis
- choachyte (*wšh-mw*, *wšh-mw.w*, χοαχύτης) — Pages 44, 56, 89–90, 95, 108–09 (n. 786), 112–15 (n. 801), 118–19 (n.
 817), 121–23, 125–30 (n. 841), 135, 137–38, 140, 152, 154; *see also* contract, choachyte *and* libation pourer
- choachytess (*tš wšh-mw*) — Pages 68, 94, 118, 127–30 (n. 853)
- choinix (χοῖνιξ) — Pages 26, 61 (n. 419)
- clerk — Pages 13–14, 23
- cleruch (κληροῦχος) — Pages 9, 16, 19, 59; *see also* land, cleruchic
- coin — Pages 4–6 (nn. 27, 31–32, 36, 39–41), 8 (nn. 51, 53), 12 (n. 81), 24–25
 hoard — Pages 4–5 (nn. 27, 31–32, 36), 8 (n. 51), 12 (n. 81)
- coinage — Pages 5 (n. 33), 12, 23
- compulsory labor (‘*rt*) — Pages 2–3, 5 (n. 29), 7–10, 15, 36, 41, 53, 56–60 (n. 386), 128; *see also* receipt, compulsory
 labor; receipt, compulsory labor tax; *and* tax, compulsory labor
 fields (*ih.t-bh*) — Page 3
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- consumer — Pages 74–75, 80

8.1. ENGLISH (*cont.*)**8.1.A. GENERAL WORDS** (*cont.*)

- contract — Pages 3–4 (n. 17), 13–14, 19–21, 42–43, 87 (n. 621), 96, 128 (n. 853); *see also* abstract, of contracts *and* register, contract
- Abnormal Hieratic — Pages 3–4, 19
- agoranomic — Page 21
- choachyte — Page 122; *see also* choachyte
- Demotic — Pages 3–4, 19–21, 37, 67–69, 72, 75, 101, 108, 113, 122
- divorce — Pages 128, 171
- donation — Page 67
- embalming — Pages 99, 152
- Greek — Pages 19, 21
- inheritance — Pages 4 (n. 28), 128
- lease — Page 130; *see also* land, lease
- loan — Page 3 (n. 17)
- marriage — Pages 3 (n. 17), 52, 75, 128, 130–31 (n. 878), 148
- notarial — Pages 21, 43, 69, 108, 114–15, 119, 123, 126; *see also* scribe, notarial contract
- promissory — Pages 96, 101
- sales — Pages 21, 67–68, 108, 113, 128; *see also* receipt, sales tax *and* tax, sales
- six-witness (ἕξαμάρτυρος συγγραφή) — Page 21
- tax farming — Pages 13, 22
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- contractor (πριόμενοι) — Pages 73, 81, 101, 108, 113, 119, 123, 126, 148, 171
- cultivator (κατ' ἄνδρα) — Pages 2, 18–19
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- dealers (κάπηλοι) — Pages 74–75, 79–80 (n. 570), 132
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- Deir el-Bahri — Pages 124, 133 — Figure 1
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- Djeme (*Dmꜣ*) — Pages 96 (n. 707), 101, 108, 114 — Figure 1; *see also* Medinet Habu
- doctor — Pages 91, 179
- Dra 'abu el-Naga — Pages 128, 130, 133 — Figure 1
- drachma — Pages 8, 10–12, 21–27, 31, 37, 42 (n. 277), 52 (n. 352), 55–56 (nn. 380–81), 58–59, 61 (n. 419), 63–66, 68, 71–75 (n. 519), 79–80 (nn. 571–72), 82 (n. 597), 137, 163, 165, 171, 174
- east (*iꜣbt*) — Pages 97, 155
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- monetized — Pages 1, 11; *see also* monetization
- redistributive — Pages 1, 7
- Edfu — Pages 35, 51, 53–54 — Figure 1
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- el-Khokha — Page 133 — Figure 1
- elders (πρεσβύτεροι) — Page 56

8.1. ENGLISH (*cont.*)**8.1.A. GENERAL WORDS** (*cont.*)

- Elephantine — Pages 4, 6–8 (nn. 43–44, 49), 12 (n. 81), 14 (n. 86), 29, 32, 34 (n. 211), 35–37 (n. 244), 42, 52–53, 55, 58–59, 66 (n. 454), 79, 87, 89, 92, 94 (n. 682), 96, 100, 103, 125 (n. 837), 132 (n. 888), 141 — Figure 1
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- epistates (*rmt nty šn*, ἐπιστάτης) — see *rmt nty šn* (Demotic) and ἐπιστάτης
- Ethiopia — Page 17
- exalted one (*hry*) — Page 95
- family — Pages 8, 128–31, 133
- farmer — Pages 7, 9, 61 (n. 419), 73, 105, 107, 111, 124, 126; see also tax farmer and tenant farmer
- Fayum — Pages 8–9, 11, 13–21 (n. 84), 25 (nn. 140–42), 42–43, 56–61 (n. 418), 63 (n. 436), 74 (nn. 518–19), 79–82 (nn. 571–72, 589, 597), 161 — Figure 1; see also Philadelphia
- female — Pages 52–53 (nn. 352–53), 55 (n. 381), 105, 128–29, 149, 151, 160, 178
- fifth century B.C. — Pages 4–6 (nn. 24, 40)
- first prophet (*hm-ntr tpy*) — see prophet, first
- fourth century B.C. — Pages 4–6 (nn. 24, 32–33)
- fruit — Pages 18, 29, 63, 65, 99, 124, 126, 147; see also receipt, fruit tax and tax, fruit
- garden — Pages 17–18, 61, 66, 108, 111, 113, 121, 124, 126; see also land, irrigated
- general, overseer of the army (*mr mšʿ*) — Page 103 (n. 768)
- gift estate (δωρεά) — Page 13
- god's father (*it-ntr*) — Pages 93–94 (n. 673), 97, 99 (n. 730), 102 (n. 764)
- governor — Page 13
 - military (στρατηγός) — Page 13
 - provincial — Page 5
- granary — Page 22; see also bank, “grain”
 - officials — Page 61
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- guard (*rs*, φυλακίται) — Page 56
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- hemidrachma — Pages 11–12
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- house — Pages 16–17, 66–70 (n. 457), 72, 96, 108, 114, 121, 128, 130, 133, 154; see also receipts, house tax and tax, house
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 - head of household — Pages 6, 8, 105
- husband — Pages 75, 108, 116, 118, 121
- inspector (ἔφοδος) — see ἔφοδος
- John Rylands Library, Manchester — Page 130
- kalasiris, guard (*gl-šr*) — Pages 56, 155
- Karnak — Pages 102, 106, 110–11, 132–33 — Figure 1
- keepers of receipts (συμβολοφύλακες) — Pages 22–23; see also receipts
- kind — Pages 1, 4, 7, 9, 11, 13, 18, 61, 64–65 (n. 446), 81, 103
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8.1. ENGLISH (*cont.*)**8.1.A. GENERAL WORDS** (*cont.*)

597), 84, 87–99 (nn. 640, 711, 718, 721, 725–28), 101–02, 105–06, 108–09, 115–16, 121, 136, 139, 141–43, 145–53, 155–57, 160, 162–68, 170–71, 173–79

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- orchard — Pages 7, 9, 29, 61, 63, 65–66, 83–84, 108, 121, 124–26, 147–48; *see also* apomoira, orchard; tax, apomoira, orchard; *and* tax, harvest, orchard
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first (*ḥm-ntr tpy*) — Pages 67–68; *see also* priest, high priests of Amun
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sales tax — Pages 128–29 (nn. 853, 855); *see also* tax, salessalt tax — Pages 6, 14–15, 29, 31, 37 (n. 257), 39 (n. 263), 41–52 (nn. 277, 280, 285–91), 55, 58, 73, 88, 96, 100, 105–07, 109, 113, 115–18, 120, 122, 124–25, 136, 149–51, 160–65, 167, 171, 174, 178; *see also* tax, saltserver tax — *see* receipts, income of a server taxsheep tax — Page 107; *see also* tax, sheepslave tax — Pages 87, 107; *see also* slave and tax, slavestaff bearer tax — Pages 41, 43, 56, 120; *see also* staff bearer and tax, staff bearerstate tax — Page 87; *see also* tax, statetax — *passim*tax farming revenues — Pages 100, 111, 140–41; *see also* tax farmingtax farmers' — Page 29; *see also* tax farmertemple — Pages 98–99; *see also* templetemple tax — Pages 9, 29, 87–88; *see also* temple and tax, templetenth tax — Pages 66–68; *see also* tax, sales and tax, tenthunspecified tax — Pages 29, 37 (n. 258), 39–40, 113, 154, 174; *see also* tax, unspecifiedwool tax — Pages 14, 41, 43 (n. 289), 51–54, 120, 149–50, 173; *see also* receipts, cloth and tax, woolyoke tax — Pages 6–7 (nn. 43–44, 46), 29–37, 39, 41, 69–71 (n. 500), 73, 87, 105–14 (nn. 780, 793), 119, 126, 139–40, 143–44, 153–54, 156, 170–71, 173–74, 177; *see also* tax, yoke

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- scribe (*sh.w*, γραμματεύς) — Pages 3, 10, 13–14, 22–24, 29, 31, 33–37 (nn. 202, 211), 39, 41–44 (nn. 290, 297, 300–01, 305), 47 (n. 316), 51–57, 59–61 (n. 421), 66–71, 76 (nn. 534, 540), 78–80 (nn. 550, 581), 83, 87–88, 96, 99, 101–02, 111 (n. 793), 127 (nn. 843–44), 135–36, 139–40, 142–46, 148–57, 161–68, 170–72, 174–79
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- burial tax scribe — Page 100; *see also* tax, burial
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- of the diving writings — Page 97
- district scribe, topogrammateus (*sh mꜣꜥ*, τοπογραμματεύς) — Pages 13, 17
- of the god's seal of Amun (*sh sdꜣ.t-ntr n ꜣImn*) — Page 102
- of the god's words (*sh md-ntr*) — Page 102
- of the land of Thebes — Page 68
- notarial contract scribe — Pages 43, 69; *see also* contract, notarial
- notary scribe (μονογράφος) — Pages 19, 99–100 (nn. 730–31); *see also* notary
- of the phylae (*sh sꜣ.w*) — Pages 67–68
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- salt tax scribe — Pages 42–43; *see also* tax, salt
- temple scribe (*sh hw.t-ntr*) — Page 102; *see also* temple
- village scribe, komogrammateus (*sh tmy*, κωμογραμματεύς) — Page 13
- yoke tax scribe — Pages 111 (n. 793), 171; *see also* tax, yoke
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- staff bearers (ῥαβδόφοροι) — *see* receipts, staff bearer tax *and* tax, staff bearer
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- tax — passim; *see also* receipts
- 2 1/2 kite for the tax of the house — Pages 10, 68–69, 71–72, 95–96, 101, 108; *see also* receipt, 2 1/2 kite for the tax of the house; tax, house; *and* tax, sales
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- orchard (*ḥd tgy*, ἔκτη ἀκροδρύων) — Pages 63, 65, 147–48; *see also* orchard; receipt, apomoira, orchard; *and* tax, fruit
- vineyard (*ḥd n ʒḥ irry*, ἀμπελικόν) — Pages 63–64; *see also* receipt, apomoira, vineyard *and* vineyard
- beer (*ḥd ḥnkt*) — Pages 44 (n. 307), 47 (n. 314), 51, 79–80 (nn. 562, 581); *see also* beer *and* receipt, beer tax
- burial — Pages 4, 6, 9, 71, 88–89, 96, 101, 115, 137, 141, 152, 154, 157, 167, 175–76, 179; *see also* burial; receipt, burial tax; *and* scribe, burial tax scribe
- capitation — Pages 4, 6–14, 29–31, 41–42, 57–58, 60–61, 105
- compulsory labor (*ḥd ʿrt*, λειτουργικόν) — Pages 7–8, 14 (n. 86), 30, 41, 43, 48, 53, 58–60; *see also* compulsory labor *and* receipt, compulsory labor tax
- cloth (*tny ḥbs*, ὀθονηρά) — Page 81 (n. 587); *see also* receipt, cloth *and* tax, wool
- copper (χαλκιά) — Pages 66, 71–72; *see also* receipt, copper tax
- crown (*ḥd krm*) — *see also* receipt, crown tax
- dike (χωματικόν) — Pages 16, 59–60, 84; *see also* receipt, dike tax
- document — Page 68
- enrollment (ʒggryn, ἐγκύκλιον) — Pages 10, 20, 66, 68, 71–72, 87; *see also* receipt, enrollment tax
- fish — Pages 83–85; *see also* receipts, fishing tax
- fruit tax (*ḥd tgy*) — Pages 7, 65, 87–88, 108, 111, 113, 147–48, 159, 176; *see also* fruit; receipt, fruit tax; *and* tax, apomoira, orchard
- grain harvest (*šmw*, ἐπιγραφή) — Pages 1–3, 7, 9–10, 61–62; *see also* receipt, grain harvest tax
- guard — Pages 16, 59–60; *see also* receipt, guard tax *and* tax, police
- harvest — Pages 1, 7, 9, 13, 17–18, 25, 29, 63, 147–48, 176; *see also* receipt, apomoira; receipt, harvest tax; *and* tax, apomoira
- orchard — Pages 7, 9, 29, 63; *see also* orchard *and* receipt, harvest tax, orchard
- vineyard — Pages 7, 9, 29, 63; *see also* receipt, harvest tax, vineyard *and* vineyard
- house (*ḥd ʿwy*) — Pages 10, 69–72, 88, 95–96, 101, 108; *see also* house; receipts, house tax; *and* tax, 2 1/2 kite for the tax of the house
- hundredth of heralds (ἐκατοστὴ κηρυκικῶν) — Page 72; *see also* receipt, hundredth of heralds
- income of a server (*ʿk rmt iw ʿf šms*) — Pages 8, 14, 41, 48–50 (nn. 321–32), 52–56 (nn. 352, 370, 380–83), 113, 149–50, 163, 167, 171, 174; *see also* receipt, income of a server tax
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- money — Pages 1–2, 4, 6–7, 13, 22, 29, 41, 63, 83; *see also* receipt, money tax
- monthly — Page 38 (n. 260); *see also* receipt, monthly tax
- natron of washing revenue — *see* receipt, natron of washing revenue
- nḥt* — Pages 6, 35–36; *see also* receipt, *nḥt*-tax
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transfer; receipts, sales tax; tax, 2 1/2 kite for the tax of house; *and* tax, tenthsalt (*ḥḏ ḥmꜣ*, ἄλική) — Pages 6, 8–10, 12, 14–17 (nn. 86, 89), 22–23 (n. 122), 29–32, 41–44 (n. 307), 46–60 (nn.
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163–65, 171, 174, 178; *see also* receipts, salt tax *and* scribe, salt taxserver — *see* tax, income of a serversheep — Page 16; *see also* receipts, sheep taxslave (*ḥḏ bꜣk*) — Pages 37, 87–88 (n. 633), 109 (n. 785); *see also* receipts, slave tax *and* slavestaff bearer (ῥαβδοφορικόν) — Pages 49–50, 52 (n. 353), 54, 56–57; *see also* receipts, staff bearer

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temple — Pages 67, 87, 147, 176; *see also* temple *and* receipts, temple taxtomb — Pages 68, 70; *see also* tombtenth — Pages 66–67, 71–72; *see also* receipt, tenth tax *and* tax, salesunspecified — Page 40; *see also* receipt, unspecified taxwool (*ḯn-šn*, ἐρέα) — Pages 8, 14 (n. 86), 41, 43, 49–57 (nn. 352–53, 381), 149–50, 167, 173; *see also* receipts, wool
tax *and* tax, clothyoke (*ḥḏ nḥb*) — Pages 6–8, 10, 14, 22, 30–32 (nn. 181, 191), 34–39 (n. 224), 41–42, 71, 105, 108, 111–12, 139,
143–44, 153, 156, 170–71, 173, 177; *see also* receipts, yoke taxtax collector (λογευτήρ, λογευταί) — Pages 13, 22–23, 30, 41; *see also* office, tax collectors'tax farmers (τελώναι) — Pages 7, 9, 13, 20, 22–23 (n. 122), 29, 60–61 (n. 419), 63, 72–73, 83 (n. 602); *see also* farmer
and tenant farmertax farming — *see also* tax farmers

agreement — Pages 7 (n. 48), 9 (n. 62), 69, 101

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temple — Pages 1–3, 7, 9, 29, 62–63, 66–67, 79–80, 88, 96, 98, 102–03, 129, 133, 140, 152, 154, 171; *see also* land,
temple; receipt, temple; receipt, temple tax; tax, temple; *and* scribe, temple

of Amun — Page 133 — Figure 1

estate (*ḥtp-ntr*) — Pages 2–3, 7, 9, 11, 29, 61, 108of Karnak — *see* Karnakof Luxor — *see* Luxor

of Mont — Pages 79–80, 133 — Figure 1

8.1. ENGLISH (*cont.*)**8.1.A. GENERAL WORDS** (*cont.*)

temple — (*cont.*)

officials — Pages 4, 96; *see also* granary, officials, temple

personnel — Pages 8–9, 11, 67, 101, 103; *see also* priest, mortuary

tenant farmer — Page 9; *see also* farmer *and* tax farmers

tetradrachma — Pages 5–6 (n. 39), 8, 11–12, 24, 58–59 (n. 400)

Athenian — Pages 5–6, 24

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Thebaid — Pages 9, 63, 65 — Figure 1

Thebes (*Niw.t*) — *passim*

third century B.C. — Pages 10–11, 14–16 (n. 99), 17–21, 23, 25 (nn. 140–42), 29, 39–40 (nn. 264, 266–67, 271), 58, 72, 75, 81, 83, 108, 181

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Thrace — Page 4

Toledo Museum of Art, Ohio — Page 131

tomb — Pages 1–2, 18 (n. 104), 97–101 (nn. 701, 751), 108, 115, 121–22, 128–30 (n. 853), 133, 155; *see also* tax, tomb chapels — Pages 114, 126

of the town — Pages 90, 92 (n. 665), 141, 157

tomb builder — Pages 1–2

royal — Pages 1–2

treasury — Pages 4 (n. 23), 22, 81 (n. 589), 93

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of Ptah — Page 4

royal (βασιλικόν) — Pages 21–22, 83

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vegetable — Pages 18, 63, 124, 126; *see also* oil, vegetable

Vienna — Pages 131

vine — Page 18

vineyard (*ḫ ḫry, ἄμπελών*) — Pages 7, 9, 29, 63–65, 84; *see also* apomoira, vineyard; receipt, apomoira, vineyard; receipt, harvest tax, vineyard; tax, apomoira, vineyard; *and* tax, harvest, vineyard

weaver — Pages 11 (n. 67), 15, 70, 81–82 (nn. 589, 591, 593)

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wife — Pages 44–45, 47–51, 53–56 (n. 381), 67, 75–78, 91, 93–94, 105–06 (n. 778), 108, 113–16 (nn. 804, 812), 118–23 (n. 818), 127–28 (n. 853), 130–31, 149, 162, 173, 177

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witness-copyist — Pages 42 (n. 285), 87 (n. 621), 102, 164

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8.1. ENGLISH (*cont.*)**8.1.B. PERSONAL NAMES, ANCIENT**

- Agathinos s. Sostratos (*ʒgtnws s. Sstrtwš*), official — Pages 20, 72
- Alexander (III) the Great, pharaoh, 332–323 B.C. — Pages 6–9 (nn. 41, 53), 11–12, 14, 24, 75 (n. 533), 130
- Alexander IV, pharaoh, 317–305 B.C. — Pages 7, 19 (n. 106), 42 (n. 285), 62 (n. 425), 66–70 (nn. 456, 463, 478–80, 492), 87 (n. 622), 90, 99 (n. 731), 130, 148, 164
- Amasis, pharaoh, 570–525 B.C. — Pages 4–5 (nn. 21, 29), 14, 101
- Amenarteis(?), scribe — Page 46
- Amenothēs, scribe — Pages 49, 54
- Amenothēs (*ʾImn-ḥtp*), spouse of Tais — Plate 30
- Amenothēs(?) (*ʾImn-ḥtp*[?]) — Page 147
- Amenothēs b. Phatreus s. Amenothēs (*ʾImn-ḥtp b. Pʒ-ḥtr-īw s. ʾImn-ḥtp*), taxpayer — see *ʾImn-ḥtp b. Pʒ-ḥtr-īw s. ʾImn-ḥtp* (Demotic)
- Amenothēs s. Amenothēs (Ἀμενώθης Ἀμενώθου), taxpayer — see Ἀμενώθης Ἀμενώθου
- Amenothēs s. Herieus (*ʾImn-ḥtp s. Hryz w*), scribe — see *ʾImn-ḥtp s. Hryz w* (Demotic)
- Amenothēs s. Parates (*ʾImn-ḥtp s. Pa-rt*, Ἀμενωθ πα Φαρατ, Ἐμονατοπ πα Πιριτ), Taxpayer 6 — Pages 33–34, 40, 44–45, 47, 59, 70, 76, 87–90, 92–93, 97, 99 (n. 733), 105 (n. 775), 108–09 (nn. 780, 786), 117 (nn. 813–14), 130, 134, 136, 141, 145, 152–53, 155, 157, 159, 161, 164–65, 171, 176–77
- Amenothēs s. Pathotes (*ʾImn-ḥtp s. Pa-dḥwty*), taxpayer — Pages 33, 170
- Amenothēs s. Patous (*ʾImn-ḥtp s. Pa-tʒ.wy*), scribe — see *ʾImn-ḥtp s. Pa-tʒ.wy* (Demotic)
- Amenothēs s. Pchorchonsis (*ʾImn-ḥtp s. Pʒ-ḥr-ḥnsw*), scribe — see *ʾImn-ḥtp s. Pʒ-ḥr-ḥnsw* (Demotic)
- Amenothēs s. Peteminis (*ʾImn-ḥtp s. Pʒ-ti-mn*), scribe — Pages 87 (n. 623), 90, 93, 99, 152
- Amenothēs s. Phibis (*ʾImn-ḥtp s. Pʒ-hb*), scribe — Pages 50, 56, 174
- Amenothēs s. Psenamounis (*ʾImn-ḥtp s. Pʒ-šr-īmn*), Taxpayer 27 — Pages 66, 77, 121, 131, 138, 148, 179
- Amenothēs s. Psentaminis (*ʾImn-ḥtp s. Pʒ-šr-tʒy-mn*) — Page 158
- Amenothēs s. Thotsutmis (*ʾImn-ḥtp s. Dḥwty-sdm*) — Plate 31
- Amenothēs s. ... (?) (*ʾImn-ḥtp mw.tz f ...*[?]), taxpayer — see *ʾImn-ḥtp mw.tz f ...*[?] (Demotic)
- Amenothēs ... (*ʾImn-ḥtp ...*), scribe — Pages 50, 147
- Amenrosis (*ʾImn-rwš*), scribe/official — Pages 91–93, 141
- Amenrosis s. Hatreus (Ἀμενρῶσις Ἀτρήους), taxpayer — see Ἀμενρῶσις Ἀτρήους
- Amenrosis s. Totoes (*ʾImn-rwš s. Twtw*), scribe/official — Pages 87 (nn. 622–23), 89–92, 99–102, 152, 175
- Apollonia w. Proitos (Ἀπολλωνία), taxpayer — see Ἀπολλωνία
- Apollonides (Ἀπολλωνίδης), official — see Ἀπολλωνίδης
- Apollonios, dioketes — Page 8, 11, 13, 42 (n. 274)
- Apollonios (Ἀπολλώνιος), scribe/official — see Ἀπολλώνιος
- Apollonios (Ἀπολλώνιος), taxpayer — see Ἀπολλώνιος
- Apollonios s. Kallikrates (*ʒpwl n[s] s. Glygrt[s]*, *ʒpwl nys s. Klykrtys*, Ἀπολλώνιος Καλλικράτους), Taxpayer 34 — Pages 64, 66, 124–25 (nn. 836–37, 839), 126, 132 (n. 888)
- Ariston (Ἀρίστων), scribe — see Ἀρίστων
- Aristoteles (Ἀριστοτέλης), official — see Ἀριστοτέλης
- Arsinoe II Philadelphus, queen, goddess — Pages 9, 29, 63–64
- Artaxerxes III Ochus (*ʒrḥššš*), Persian pharaoh, 343–338 B.C. — Page 5
- Artemidoros (Ἀρτεμίδωρος), scribe/official — see Ἀρτεμίδωρος
- Artemit ... (*ʒrtmy ...*, Ἀρτεμίτ ...), taxpayer — see *ʒrtmy ...* (Demotic) and Ἀρτεμίτ ...
- Asinas (Ἀσινᾶς), taxpayer — Pages 62, 125 (n. 839)
- Asklonias (Ἀσκλωνίας), taxpayer — see Ἀσκλωνίας

8.1. ENGLISH (*cont.*)**8.1.B. PERSONAL NAMES, ANCIENT** (*cont.*)

- Belles (*Br*), mummy — see *Br* (Demotic)
- Belles (*P3-...[?]*), scribe — see *P3-...[?]* (Demotic)
- Bokenchonos (Βοκενχῶνος), taxpayer — see Βοκενχῶνος
- Chairemon (Χαιρήμων), official — see Χαιρήμων
- Chalbes s. Petenephotos (*Hrbs* s. *P3-ti-nfr-htp*), Taxpayer 20 — Pages 44 (n. 304), 76–77 (n. 544), 118 (n. 817)
- Chapochrates (‘*nh-p3-ht*), scribe — see ‘*nh-p3-ht* (Demotic)
- Charboph (Χαρβοφ), taxpayer — see Χαρβοφ
- Chibois w. Harsiesis s. Amenothos (*T3-hyb3*, *T3-hb*, Χιβωις), taxpayer — Pages 49, 54–55, 122 (n. 830)
- Chionis (Χίωνις), taxpayer — see Χίωνις
- Chonsthotes (*Hnsw-dhwty*), taxpayer — see *Hnsw-dhwty* (Demotic)
- Cleomenes, satrap, 332–323 B.C. — Pages 7–9, 11–12, 24
- Darius I, pharaoh, 521–486 B.C. — Pages 5, 10, 103
- Darius III, pharaoh, 336–332 B.C. — Pages 5, 129, 131 (n. 878)
- Diodoros (Διόδωρος), official — see Διόδωρος
- Diodotos (Διόδοτος), official — see Διόδοτος
- Diokles (Διοκλής), scribe/official — see Διοκλής
- Dionusios the oikonomos (Διονύσιος), official — see Διονύσιος
- Dionusodoros (Διονυσοδώρος), official — see Διονυσοδώρος
- Diphilos (Δίφιλος), official — see Δίφιλος
- Eireni (Είρηνη), taxpayer — see Είρηνη
- Elaphin slave of Proitos (Ἐλάφιν), taxpayer — see Ἐλάφιν
- Ephonuchos (‘*Iwzf-‘nh*), official — see ‘*Iwzf-‘nh* (Demotic)
- Ephonuchos s. Herieus (‘*Iwzf-‘nh* s. *Hryzw*), taxpayer — see ‘*Iwzf-‘nh* s. *Hryzw* (Demotic)
- Esapathes s. — (*Ns-‘3-phṯ* s. *N3-nfr-hrwzf*), mummy — see *Ns-‘3-phṯ* s. *N3-nfr-hrwzf* (Demotic)
- Eschnoumis s. Esouris (*Ns-hnm* s. *Ns-hr*), scribe — see *Ns-hnm* s. *Ns-hr* (Demotic)
- Eschnoumis s. Teos (*Ns-hmnw* s. *Dd-hr*), taxpayer — see *Ns-hmnw* s. *Dd-hr* (Demotic)
- Eschonsis d. Teos, her mother being *St3.t-ir.t-bin.t* (*Ns-hnsw ta Dd-hr, mw.t=s St3.t-ir.t-bin.t*) — Page 119
- Eschonsis d. Teos, her mother being Thabis (*Ns-hnsw ta Dd-hr, mw.t=s T3y-b3*) — Page 114 — Plate 30
- Esminis (*Ns-mn*), scribe — Pages 136, 139–40, 142, 145–46, 150, 162, 168, 170, 175, 179
- Esminis the priest of *Hr-mn(?)* (*Ns-mn*), mummy — Pages 90, 152
- Esminis s. Chapochrates (*Ns-mn* s. ‘*nh-p3-ht*), scribe — see *Ns-mn* s. ‘*nh-p3-ht* (Demotic)
- Esminis s. Harchonsis (*Ns-mn* s. *Hr-hnsw*), scribe — see *Ns-mn* s. *Hr-hnsw* (Demotic)
- Esminis s. Harpokrates (*Ns-mn* s. *Hr-p3-ht*), taxpayer — see *Ns-mn* s. *Hr-p3-ht* (Demotic)
- Esminis s. Horos (*Ns-mn* s. *Hr*), mummy — see *Ns-mn* s. *Hr* (Demotic)
- Esminis s. Panas (*Ns-mn* s. *Pa-n3[?]*), taxpayer — see *Ns-mn* s. *Pa-n3[?]* (Demotic)
- Esminis s. Petearpres (*Ns-mn* s. *P3-ti-hr-p3-r‘*), scribe — see *Ns-mn* s. *P3-ti-hr-p3-r‘* (Demotic)
- Esminis s. Petenephotos (*Ns-mn* s. *P3-ti-nfr-htp*), Taxpayer 18 — Pages 116, 120
- Esminis s. Phibis (*Ns-mn* s. *P3-hb*), scribe — Page 69
- Esminis s. — (*Ns-mn* s. *T3*), taxpayer — see *Ns-mn* s. *T3* (Demotic)
- Espemetis (*Ns-p3-mty*) — Pages 138, 158
- Espemetis (*Ns-p3-mty*), scribe — Page 102
- Espemetis s. Imouthes (*Ns-p3-mty* s. ‘*Iy-m-htp*), taxpayer — see *Ns-p3-mty* s. ‘*Iy-m-htp* (Demotic)
- Espemetis s. Panas (*Ns-p3-mty* s. *Pa-n3*, *Ns-p3-mty* s. *Pa-3ny*), Taxpayer 39 — Pages 114, 119, 126 — Plate 30

8.1. ENGLISH (*cont.*)**8.1.B. PERSONAL NAMES, ANCIENT** (*cont.*)

- Espemetis s. Pathotes (*Ns-p³-mty* s. *Pa-dḥwty*), scribe — see *Ns-p³-mty* s. *Pa-dḥwty* (Demotic)
- Espemetis s. Psentaes (*Ns-p³-mty* s. *P³-šr-t³-iḥ.t*), scribe — Page 100
- Espemetis s. — (*Ns-p³-mty* s. *Hr...*), scribe — see *Ns-p³-mty* s. *Hr...* (Demotic)
- Espemetis s. — (*Ns-p³-mty* s. *P³-db³[?]*), taxpayer — see *Ns-p³-mty* s. *P³-db³[?]* (Demotic)
- Es-... s. Teos (*Ns-...[?]* s. *Dd-ḥr*), scribe — see *Ns-...[?]* s. *Dd-ḥr* (Demotic)
- Es... s. Ptolemaios (Εσ... Πτολεμαίου), taxpayer — see Εσ... Πτολεμαίου
- Eudemos (Εύδημος), official — see Εύδημος
- Eurete w. Psenchonsis (Εὐρήτη), taxpayer — see Εὐρήτη
- Glaukias (*Grwgys*) — see *Grwgys* (Demotic)
- Haeies (*H³.t-h³.t*) — Page 158
- Haratres (*Hr-ḥtr*), scribe — see *Hr-ḥtr* (Demotic)
- Harchonsis s. Petiesis (*Hr-ḥnsw* s. *P³-t³-i³.t*, Ἀρχῶνς Πετεισίος), taxpayer — see *Hr-ḥnsw* s. *P³-t³-i³.t* (Demotic)
- Harmais (*Hr-m-ḥb*, Ἀρμάις) — see *Hr-m-ḥb* (Demotic) and Ἀρμάι
- Harmais s. Psensnaus (*Hr-m-ḥb* s. *P³-sn-2*), taxpayer — see *Hr-m-ḥb* s. *P³-sn-2* (Demotic)
- Harmais s. Thoteus (*Hr-m-ḥb* s. *Dḥwty-iw*), taxpayer — see *Hr-m-ḥb* s. *Dḥwty-iw* (Demotic)
- Harnouphis (Ἀρνοῦφίς), official — see Ἀρνοῦφίς
- Haroeris (Ἀροήρις), taxpayer — see Ἀροήρις
- Haroeris s. Haryothes, scribe — Page 60
- Harouastes (Ἀρουαστής), taxpayer — see Ἀρουαστής
- Harpaesis (*Hr-pa-is.t*), scribe — see *Hr-pa-is.t* (Demotic)
- Harpaesis (Ἀρπαήσις), taxpayer — see Ἀρπαήσις
- Harpaesis s. Horos (*Hr-pa-is.t* s. *Hr*), official — Pages 97, 102
- Harpaesis s. Horos (*Hr-pa-is.t* s. *Hr*), taxpayer — see *Hr-pa-is.t* s. *Hr* (Demotic)
- Harpaesis s. ... (*Hr-pa-is.t* s. ...), scribe — see *Hr-pa-is.t* s. ... (Demotic)
- Harpebekis s. Amenotnes (*Hr-p³-bk* s. *ʾImn-ḥtp*), mummy — Pages 166–67
- Harpebekis s. — (*Hr-p³-bk* s. *ʾImn-...*), mummy — see *Hr-p³-bk* s. *ʾImn-...* (Demotic)
- Harsiese, scribe — Pages 49, 54
- Harsiesis (*Hr-s³-i³.t*), scribe — see *Hr-s³-i³.t* (Demotic)
- Harsiesis s. Amenotnes (*Hr-s³-i³.t* s. *ʾImn-ḥtp*, Ἀρσιήσις), Taxpayer 29 — Pages 49, 54–55, 59, 77–78, 96 (n. 706), 97, 122, 158
- Harsiesis s. Nechthmonthes (*Hr-s³-i³.t* s. *Nḥt-mnt*), scribe — see *Hr-s³-i³.t* s. *Nḥt-mnt* (Demotic)
- Harsiesis s. Petearpres (*Hr-s³-i³.t* s. *P³-t³-i³-ḥr-p³-r^c*), taxpayer — see *Hr-s³-i³.t* s. *P³-t³-i³-ḥr-p³-r^c* (Demotic)
- Harsiesis s. ... (*Hr-s³-i³.t* s. ...), mummy — see *Hr-s³-i³.t* s. ... (Demotic)
- Harsiesis s. ... (?) (*Hr-s³-i³.t* s. ...[?]), scribe — see *Hr-s³-i³.t* s. ...[?] (Demotic)
- Hartophnachthes s. Poeris (*Hr-t³y³-f-nḥt* s. *P³-wr*), Taxpayer 5 — Pages 37, 62, 105 (n. 775), 107
- Haruotes (*Hr-wd³*), scribe — see *Hr-wd³* (Demotic)
- Hatres s. Parates (*Htr* s. *Pa-rt*), taxpayer — Pages 77, 168
- Hatres(?) s. Thoteus (*Htr[?]* s. *Dḥwty-iw*), taxpayer — see *Htr[?]* s. *Dḥwty-iw* (Demotic)
- Heliodoros (Ἡλιόδωρος), official — Pages 23 (n. 122), 64, 72, 82, 84–85
- Herakleia w. — (*Hrgl³*), taxpayer — see *Hrgl³* (Demotic)
- Herieus (*Hry³-w*), scribe — see *Hry³-w* (Demotic)
- Herieus (Ἐριεῦς), Taxpayer 25 — Pages 47, 50–51, 57, 120
- Herieus s. Esminis (*Hry³-w* s. *Ns-mn*), scribe — Pages 47, 136

8.1. ENGLISH (*cont.*)**8.1.B. PERSONAL NAMES, ANCIENT** (*cont.*)

- Herieus s. Hatres (*Hryz w s. Htr*), taxpayer — see *Hryz w s. Htr* (Demotic)
- Herieus s. Imouthes (*Hryz w s. 'Iy-m-htp*), taxpayer — see *Hryz w s. 'Iy-m-htp* (Demotic)
- Herieus s. Krouris (*Hryz w s. Grwr*), taxpayer — see *Hryz w s. Grwr* (Demotic)
- Herieus s. Petemestous (*Hryz w s. P3-ti-imn-nsw-t3.wy*), scribe/official — see *Hryz w s. P3-ti-imn-nsw-t3.wy* (Demotic)
- Herieus s. Peteminis (*Hryz w s. P3-ti-mn*), scribe — see *Hryz w s. P3-ti-mn* (Demotic)
- Herieus ... (*Hryz w ...*), scribe — Page 160
- Hermias (Ἑρμίας), official — see Ἑρμίας
- Hermias (Ἑρμίας), tax farmer — see Ἑρμίας
- Hermias (Ἑρμίας), taxpayer — see Ἑρμίας
- Hermippos (*Hrmyprws*), taxpayer — see *Hrmyprws* (Demotic)
- Hermneomenis (Ἑρμνεομήνις), taxpayer — see Ἑρμνεομήνις
- Hermokles (Ἑρμοκλής), official — see Ἑρμοκλής
- Hermokles (Ἑρμοκλής), Taxpayer 38 — Pages 73, 82, 85, 126
- Heroides (Ἡρώιδης), official — see Ἡρώιδης
- Hones (*Hwn*), scribe — see *Hwn* (Demotic)
- Horos (*Hr[?]*), scribe — see *Hr[?]* (Demotic)
- Horos (*Hr*), taxpayer — Page 137
- Horos s. Amenothēs (*Hr s. 'Imn-htp*) — Pages 138, 158
- Horos s. Esminis (*Hr s. Ns-mn*), scribe — Pages 42 (n. 285), 164
- Horos s. Harmais (*Hr s. Hr-m-hb*), scribe — see *Hr s. Hr-m-hb* (Demotic)
- Horos s. Paminis (*Hr s. Pa-mn*) — Page 138
- Horos s. Pamonnasis (*Hr s. Pa-mn-n-s*) — Pages 67, 70 — Plate 30
- Horos s. Pamonthes (*Hr s. Pa-mnt*), taxpayer — see *Hr s. Pa-mnt* (Demotic)
- Horos s. Paous (Ἦρος Παῦτος), taxpayer — see Ἦρος Παῦτος
- Horos s. Parates (*Hr s. Pa-rt*), scribe — see *Hr s. Pa-rt* (Demotic)
- Horos s. Psenamounis (Ἦρος Ψεναμούνιος), taxpayer — see Ἦρος Ψεναμούνιος
- Horos s. Thoteus (*Hr s. Dhwti-ıw*), scribe — see *Hr s. Dhwti-ıw* (Demotic)
- Horos s. ... (?) (*Hr s. ...[?]*), scribe — see *Hr s. ...[?]* (Demotic)
- Horos s. ... (*Hr s. ...*), taxpayer — see *Hr s. ...* (Demotic)
- Horus, scribe — Page 45
- Imouthes (*'Iy-m-htp*), scribe — Pages 55, 72, 166
- Imouthes (Ἴμούθης), taxpayer — see Ἴμούθης
- Imouthes s. Amenothēs (*'Iy-m-htp s. 'Imn-htp*), scribe — Pages 20, 72
- Imouthes s. Imouthes (*'Iy-m-htp s. 'Iy-m-htp*), scribe — see *'Iy-m-htp s. 'Iy-m-htp* (Demotic)
- Imouthes s. ... (*'Iy-m-htp s. ...*), scribe — see *'Iy-m-htp s. ...* (Demotic)
- I...manos (Ἰ...μανος), taxpayer — see Ἰ...μανος
- Kalibis w. .otre (*Gl-hb*, Καλί[βις] w. .οτη), taxpayer — see *Gl-hb* (Demotic) and Καλί[βις] w. .οτη
- Kallias (Καλλίας), official — see Καλλίας
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- Kolluthis s. Amenemes (*Krd s. 'Imn-m-h3.t*), official — Pages 69–70
- Kritolaos (Κριτόλαος), official — see Κριτόλαος

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- Krouris s. Teos (*Kll s. Dd-ḥr*), taxpayer — Pages 50, 53, 56, 149
- Lagos (Λάγωγς), taxpayer — *see* Λάγωγς
- Leonitokos (Λεονιτωκος), official — *see* Λεονιτωκος
- Lolous (*Rrwʿ*) — Pages 138, 158
- Lolous, the man of Akhmim, h. Tamonthes (*Rrʿ h. Tʿy-mnt*), mummy — *see* *Rrʿ h. Tʿy-mnt* (Demotic)
- Lolous s. Pamini (*Rwrʿ s. Pa-mn*), Taxpayer 2 — Pages 32, 105–06 (n. 775)
- Lolous s. — (*Rwrʿ s. Pa-mʿy*) — *see* *Rwrʿ s. Pa-mʿy* (Demotic)
- Lusimachos (Λυσίμαχος), scribe/official — *see* Λυσίμαχος
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- Mires s. Piosiris(?) (*Mʿy-rs s. Pʿy-wsʿr[?]*), scribe — *see* *Mʿy-rs s. Pʿy-wsʿr[?]* (Demotic)
- Mnason (Μνάσων), scribe/official — *see* Μνάσων
- Namesesis d. Pasemis (*Nḥm-s-ʿs.t d. Pa-ḏmʿ*), mummy — *see* *Nḥm-s-ʿs.t d. Pa-ḏmʿ* (Demotic)
- Nechtharmais s. Amenophis (*Nḥt-ḥr-m-ḥb s. ʿImn-m-ʿpy*), official — Pages 69–70
- Nechthmonthes (*Nḥt-mnt*), scribe — Pages 39–40, 76, 162
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- Nikon called Petechonsis s. Athenion (Νίκων ὃς καὶ Πετεχῶνσις Ἀθηνίωνος), taxpayer — *see* Νίκων ὃς καὶ Πετεχῶνσις Ἀθηνίωνος
- Noferet (Νοφέρετ), taxpayer — *see* Νοφέρετ
- Noumenios (Νουμήνιος), official — *see* Νουμήνιος
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- Onnophris s. ... (*Wn-nfr s. ...*), mummy — *see* *Wn-nfr s. ...* (Demotic)
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- Osoroeris s. Harmais (*Wsʿr-wr s. Ḥr-m-ḥb*), taxpayer — *see* *Wsʿr-wr s. Ḥr-m-ḥb* (Demotic)
- Osoroeris s. Horos (*Wsʿr-wr s. Ḥr*), scribe — Pages 50 (n. 329), 53 (n. 367), 56, 149–50
- Osoroeris s. Imouthes (Ὄσορηρις Ἴμούθου), taxpayer — *see* Ὄσορηρις Ἴμούθου
- Osoroeris s. Pa[...] (*Wsʿr-wr s. Pa-[...]*), scribe — *see* *Wsʿr-wr s. Pa-[...]* (Demotic)
- Osoroeris(?) s. Phibis (*Wsʿr-wr[?] s. Pʿ-hb*), scribe — Pages 59, 172
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- Osoroeris s. Teos, his mother being Tamini (*Wsʿr-wr s. Dd-ḥr, mw.tʿs Ta-mn*) — Page 108 — Plates 30–31
- Osorortais (*Wsʿr-ʿir-ti-s*), scribe — *see* *Wsʿr-ʿir-ti-s* (Demotic)
- Paa s. Panetnau(?) (Παᾶ Πανενναῦ), taxpayer — *see* Παᾶ Πανενναῦ
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- Paas (Παᾶς), taxpayer — *see* Παᾶς
- Paa(s) s. Totoe(s) (Παᾶ πα Τοτοῆ, Παᾶς πα Τοτοῆ), taxpayer — *see* Παᾶ πα Τοτοῆ *and* Παᾶς πα Τοτοῆ
- Pabouchis (*Pa-bḥ*) — *see* *Pa-bḥ* (Demotic)
- Pabouchis (Παβουχίς), taxpayer — *see* Παβουχίς
- Pabouchis s. Esouris(?) (*Pa-bḥ* s. *Ns-ḥr*[?]), scribe — *see* *Pa-bḥ* s. *Ns-ḥr*[?] (Demotic)
- Pabouchis s. Harsiesis (*Pa-bḥ* s. *Ḥr-sʿ-ḥt*), mummy — *see* *Pa-bḥ* s. *Ḥr-sʿ-ḥt* (Demotic)
- Pabouchis s. Horos (*Pa-bḥ* s. *Ḥr*), scribe — *see* *Pa-bḥ* s. *Ḥr* (Demotic)
- Pabouchis s. — (*Pa-bḥ* s. *Nʿ-nfr*-...), mummy — *see* *Pa-bḥ* s. *Nʿ-nfr*-... (Demotic)
- Paches (*Pa-ḥy*), scribe — Pages 32–34, 36, 40, 111 (n. 793), 143–44, 153, 156, 170–71
- Paches s. Parates (*Pa-ḥy* s. *Pa-rt*), Taxpayer 28 — Pages 59, 77, 121, 150, 167, 172
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- Pachnoumis s. Pauris (*Pa-ḥnm* s. *Pa-ḥr*), official — Pages 6 (n. 43), 37
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- Pachnoumis s. Tapoeris (*Pa-ḥnm* s. *Ta-pʿ-wr*), taxpayer — *see* *Pa-ḥnm* s. *Ta-pʿ-wr* (Demotic)
- Paeris the man of Luxor (*Pa-iry pʿ rmt ʿIpy*), mummy — Pages 93, 141
- Paeris s. Petosiris (*Pʿ-ir* s. *Pʿ-ti-wsir*), taxpayer — *see* *Pʿ-ir* s. *Pʿ-ti-wsir* (Demotic)
- Pagonis s. Panouphis (*Pa-wn* s. *Pa-nfr*), official — Pages 99, 152
- Pagonis s. Parates (*Pa-wn* s. *Pa-rt*), scribe/official — *see* *Pa-wn* s. *Pa-rt* (Demotic)
- Pagonis s. Pausis (*Pa-wn* s. *Pa-wsr*), Taxpayer 1 — Pages 31–32, 34–35, 40, 44, 105
- Pais (*Pa-ḥy*), scribe — *see* *Pa-ḥy* (Demotic)
- Pais s. Parates (*Pa-ḥy* s. *Pa-rt*), Taxpayer 7 — Pages 32–33, 36, 105, 110 (n. 789)
- Pales (*Pa-ʿly*) — Page 158
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- Pames (Παμής), taxpayer — *see* Παμής
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- Paminis s. Panas (*Pa-mn* s. *Pa-nʿ*), taxpayer — *see* *Pa-mn* s. *Pa-nʿ* (Demotic)
- Paminis s. Panouphis (*Pa-mn* s. *Pa-nfr*), mummy — *see* *Pa-mn* s. *Pa-nfr* (Demotic)
- Paminis s. Parates (*Pa-mn* s. *Pa-rt*) — Plate 31
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- Pamounis s. Imouthes (Παμοῦνις Ἰμούθου), taxpayer — *see* Παμοῦνις Ἰμούθου
- Pamounis s. — (*Pa-ḥmn* s. *Pa-rwh*), taxpayer — *see* *Pa-ḥmn* s. *Pa-rwh* (Demotic)
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- Panas (*Pa-nʿ*), mummy — *see* *Pa-nʿ* (Demotic)
- Panas (Πανᾶς), taxpayer — *see* Πανᾶς
- Panas s. Espemetis (*Pa-nʿ* s. *Ns-pʿ-mty*) — Page 131 — Plate 30
- Panas s. Pchorchonsis (*Pa-nʿ* s. *Pʿ-ḥl-ḥnsw*, Πανᾶς Φορχώνσιος), Taxpayer 16 — Pages 40, 46, 90–93, 113–14, 119, 126, 129, 133 — Plate 30
- Panas s. — (*Pa-nʿ* s. *Pʿ-...-mn*), taxpayer — *see* *Pa-nʿ* s. *Pʿ-...-mn* (Demotic)
- Panas s. — (*Pa-nyʿ* s. *Pa-...*), taxpayer — *see* *Pa-nyʿ* s. *Pa-...* (Demotic)
- Panechatis the younger s. Pibelpphis (Πανεχᾶτις μι[κρὸς] Πιβέλφις), taxpayer — *see* Πανεχᾶτις μι[κρὸς] Πιβέλφις

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- Panechatis s. Herieus (*Pa-nʒ-ḥt.w* s. *Hryz w*, Πανεχᾶτις), taxpayer — see *Pa-nʒ-ḥt.w* s. *Hryz w* (Demotic) and Πανεχᾶτις
- Panephtes the elder s. Psenminis (*Pa-nfr-ḥtp pʒ ʿʒ* s. *Pʒ-šr-mn*), taxpayer — see *Pa-nfr-ḥtp pʒ ʿʒ* s. *Pʒ-šr-mn* (Demotic)
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- Panis s. Imouthes (*Pʒ-ʿn* s. *ʿIy-m-ḥtp*), taxpayer — see *Pʒ-ʿn* s. *ʿIy-m-ḥtp* (Demotic)
- Panouphis s. Petenephtes (*Pa-nfr* s. *Pʒ-ti-nfr-ḥtp*), Taxpayer 12 — Pages 34, 90, 112 (n. 801), 115, 123, 131 — Plate 32
- Panouphis s. Psenenteris (*Pa-nfr* s. *Pʒ-šr-nʒ-ntr.w*) — Pages 115, 123, 131 — Plate 32
- Panouphis s. Snachomneus (*Pa-nfr* s. *Ns-nʒy z w-ḥmn-īw*) — Pages 129, 138 — Plate 30
- Panouphis s. Teos (*Pa-nfr* s. *Dd-ḥr*) — Page 158 — Plate 31
- Panouphis s. Thotortaios (Πανοῦφις Θοτορταίου), Taxpayer 36 — Pages 59, 125
- Panouphis s. Thotsutmis (*Pa-nfr* s. *Dḥwty-sdm*), taxpayer — see *Pa-nfr* s. *Dḥwty-sdm* (Demotic)
- Paoasætos(?) (Παοασάητος), taxpayer — see Παοασάητος
- Paos s. Panouphis (*Pa-ḥr* s. *Pa-nfr*) — Pages 138, 158 — Plate 32
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- Parates (*Pa-rt*), father of Tais — Plate 30
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- Parates (*Pa-rt*), scribe — see *Pa-rt* (Demotic)
- Parates s. Ephonuchos (*Pa-rt* s. *ʿIw z f-ʿnh*), scribe — see *Pa-rt* s. *ʿIw z f-ʿnh* (Demotic)
- Parates s. Harmais (*Pa-rt* s. *Ḥr-m-ḥb*), scribe — Pages 87 (n. 623), 91, 100, 140
- Parates s. Pathotes (*Pa-rt* s. *Pa-dḥwty*), taxpayer — see *Pa-rt* s. *Pa-dḥwty* (Demotic)
- Parates s. Petenephtes (*Pa-rt* s. *Pʒ-ti-nfr-ḥtp*), taxpayer — Pages 32–33, 110 (n. 790), 156
- Parates s. Pmois (*Pa-rt* s. *Pa-mʒy*), scribe — see *Pa-rt* s. *Pa-mʒy* (Demotic)
- Parates s. — (*Pa-rt* s. *ʿIw z f-ʿw*) — Page 148 — Plates 30–31
- Paret s. Piophitou(?) (*Pa-rt* s. *Pʒy-ʿw ...*), taxpayer — see *Pa-rt* s. *Pʒy-ʿw ...* (Demotic)
- Paret s. Piophitou(?) (Παρητ Πιωφίτου), taxpayer — see Παρητ Πιωφίτου
- Pascheus (Πασχεῦς), taxpayer — see Πασχεῦς
- Pasenis s. Pachnoumis (*Pa-sny* s. *Pa-ḥnm*), scribe/official — Pages 7 (n. 44), 36 (n. 242)
- Pasomtous s. Pechutes (*Pa-smʒ-tʒ.wy* s. *Pa-nʒ-ḥt.w*), official — see *Pa-smʒ-tʒ.wy* s. *Pa-nʒ-ḥt.w* (Demotic)
- Patemis s. Panouphis (*Pa-tm* s. *Pa-nfr*) — Pages 115, 123 — Plate 32
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- Patemis(?) s. Psenchonsis (*Pʒ-tm[?]* s. *Pʒ-šr-ḥnsw*), taxpayer — see *Pʒ-tm[?]* s. *Pʒ-šr-ḥnsw* (Demotic)
- Pathaut (Παθαύτ), taxpayer — see Παθαύτ
- Pathaut s. Pithis (Παθαύτ πα Πίθις), Taxpayer 14 — Pages 38, 113
- Pathotes (*Pa-dḥwty*), scribe — see *Pa-dḥwty* (Demotic)
- Pathouris s. Phibis (Παθοῦρις Φίβιος), taxpayer — see Παθοῦρις Φίβιος
- Patous s. Harsiesis (*Pa-tʒ.wy* s. *Ḥr-sʒ-īst*), scribe — see *Pa-tʒ.wy* s. *Ḥr-sʒ-īst* (Demotic)
- Patous s. Petearsenouphis (*Pa-tʒ.wy* s. *Pʒ-ti-īry-ḥms-nfr*), scribe — see *Pa-tʒ.wy* s. *Pʒ-ti-īry-ḥms-nfr* (Demotic)
- Patous s. Poeris (*Pa-tʒ.wy* s. *Pa-wr*), scribe — see *Pa-tʒ.wy* s. *Pa-wr* (Demotic)
- Paues s. Psenchonsis (Παυῆς Ψενχώνσιος), Taxpayer 31 — Pages 84, 123
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- Pauris s. Pais (*Pa-hr* s. *Pa-hy...*), mummy — see *Pa-hr* s. *Pa-hy...* (Demotic)
- Pausis (*Pa-wsr*) — see *Pa-wsr* (Demotic)
- Pchorchonsis s. Imouthes (*P3-hl-hnsw* s. *ʼIy-m-htp*), scribe — see *P3-hl-hnsw* s. *ʼIy-m-htp* (Demotic)
- Pchorchonsis s. Panas (*P3-hr-hnsw* s. *Pa-n3*) — Plate 30
- Pchorchonsis s. Panas (*P3-hl-hnsw* s. *Pa-n3*), taxpayer — Pages 34, 114, 119, 126, 129 — Plate 30
- Pechutes s. Krouris s. Teos (*P3-ht*), taxpayer — Pages 50, 53, 56, 149
- Pechutes s. Panouphis (*P3-ht* s. *Pa-nfr*) — Plate 31
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- Pekusis (Πεκῦσις), taxpayer — see Πεκῦσις
- Pemaus s. Teos (*P3-my* s. *Dd-hr*), Taxpayer 13 — Pages 34–35, 112, 139, 144, 153, 173, 177
- Petearmais s. Thotortais (*P3-ti-hr-m-hb* s. *Dhwty-ir-ti-s*), scribe — see *P3-ti-hr-m-hb* s. *Dhwty-ir-ti-s* (Demotic)
- Petearpokrates s. Psenchonsis (*P3-ti-hr-p3-ht* s. *P3-šr-hnsw*), taxpayer — see *P3-ti-hr-p3-ht* s. *P3-šr-hnsw* (Demotic)
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- Petebastis s. Pasenis (*P3-ti-b3st* s. *Pa-sny*), taxpayer — see *P3-ti-b3st* s. *Pa-sny* (Demotic)
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- Petechonsis s. Psenhotes (*P3-ti-hnsw* s. *P3-šr-dhwty*), scribe — Pages 50, 53, 98, 150
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- Petechonsis s. — (*P3-ti-hnsw* s. *Wsr-...[?]*), taxpayer — see *P3-ti-hnsw* s. *Wsr-...[?]* (Demotic)
- Petemenophis s. Nechtharmais (*P3-ti-ilmn-ipy* s. *Nht-hr-m-hb*), scribe — Pages 93, 99
- Petemenophis s. ... (*P3-ti-ilmn-ipy* s. ...), scribe — see *P3-ti-ilmn-ipy* s. ... (Demotic)
- Petemestous (*P3-ti-ilmn-nsw-t3.wy*), official — see *P3-ti-ilmn-nsw-t3.wy* (Demotic)
- Petemestous s. Onnophris (*P3-ti-ilmn-nsw-t3.wy* s. *Wn-nfr*) — Page 102
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- Petemestous s. Pamonthes(?) (*P3-ti-ilmn-nsw-t3.wy* s. *Pa-mnt[?]*), taxpayer — see *P3-ti-ilmn-nsw-t3.wy* s. *Pa-mnt[?]* (Demotic)
- Petemestous s. Patous (*P3-ti-ilmn-nsw-t3.wy* s. *Pa-t3.wy*), scribe — see *P3-ti-ilmn-nsw-t3.wy* s. *Pa-t3.wy* (Demotic)
- Petemestous s. Pete-... (*P3-ti-ilmn-nsw-t3.wy* s. *P3-ti-...*), scribe — see *P3-ti-ilmn-nsw-t3.wy* s. *P3-ti-...* (Demotic)
- Petemestous s. Poulemis (*P3-ti-ilmn-nsw-t3.wy* s. *P3-wrm*), scribe/official — Pages 87 (n. 623), 89–92, 96–97, 99–100, 155, 157, 178–79
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- Peteminis s. Osorapis (*P3-ti-mn* s. *Wsr-hp*), taxpayer — see *P3-ti-mn* s. *Wsr-hp* (Demotic)
- Petenephotes (*P3-ti-nfr-htp*), scribe — Pages 39, 48, 88, 90, 99, 176
- Petenephotes (*P3-ti-nfr-htp*), taxpayer — see *P3-ti-nfr-htp* (Demotic)

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Petenephotes s. Psenminis s. Peteminis (*P3-ti-nfr-ḥtp* s. *P3-šr-mn* s. *P3-ti-mn*), scribe — see *P3-ti-nfr-ḥtp* s. *P3-šr-mn* s. *P3-ti-mn* (Demotic)

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- Psenchonsis s. Amonios (Ψενχώνσις Ἀμωνίου), taxpayer — *see* Ψενχώνσις Ἀμωνίου
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- Psenmonthes s. Sanouphis (*P³-šr-mnt* s. *T³y-nfr*), taxpayer — see *P³-šr-mnt* s. *T³y-nfr* (Demotic)
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- Psenpoeris s. Sesostris (*P³-šr-p³-wr* s. *S-n-wsr.t*), mummy — see *P³-šr-p³-wr* s. *S-n-wsr.t* (Demotic)
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- Taneis d. Psenamounis (Τανείς Ψεναμούνιος), taxpayer — see *Τανείς Ψεναμούνιος*
- Tanouphis d. Amenotheres (*Ta-nfr d. 3Imn-ḥtp*) — Plate 30
- Tanouphis w. Harpaesis s. Pachnoumis (*Ta-nfr w. Ḥr-pa-ḥs.t s. Pa-ḥnm*), taxpayer — see *Ta-nfr w. Ḥr-pa-ḥs.t s. Pa-ḥnm* (Demotic)
- Taorsenouphis the shepherdess (*T3-wrḥ-nfr*), mummy — see *T3-wrḥ-nfr* (Demotic)
- Taous (*Ta-ḥw*), spouse of Panas — Plate 30
- Taous d. Snachomneus (*Ta-ḥw d. Ns-n3y3w-ḥmn-ḥw*) — Page 129 — Plate 30
- Taous w. Thoteus (*T3y-ḥw w. Dhwtj-ḥw*), Taxpayer 24 — Pages 53, 78, 120
- Tarates d. Pasomtous, Tarates w. of — s. Poeris the shepherd (*Ta-rt d. Pa-sm3-t3.wy*), mummy — see *Ta-rt d. Pa-sm3-t3.wy* (Demotic)
- Tarates w. — (*Ta-rt w. 3Iw=f-ḥw*) — Plates 30–31
- Tatearoeris d. Herieus (*T3-ti-ḥr-wr d. Hry3w*), taxpayer — see *T3-ti-ḥr-wr d. Hry3w* (Demotic)

8.1. ENGLISH (*cont.*)**8.1.B. PERSONAL NAMES, ANCIENT** (*cont.*)

- Tathotes (*Ta-dḥwty*), taxpayer — Page 80 — Plate 30
- Tatous d. Patous (*Ta-tʒ.wy* d. *Pa-tʒ.wy*), taxpayer — see *Ta-tʒ.wy* d. *Pa-tʒ.wy* (Demotic)
- Tatrisphid d. Psenminis (*Ta-tʒ-rpy* d. *Pʒ-šr-mn*), mummy(?) — see *Ta-tʒ-rpy* d. *Pʒ-šr-mn* (Demotic)
- Taubastis (Ταυβάστις), taxpayer — Pages 46, 50
- Taues (Ταυής), taxpayer — see Ταυής
- Tauris (*Tʒy-ḥr*), mummy — see *Tʒy-ḥr* (Demotic)
- Tauris d. Harsiesis (*Tʒy-ḥr* d. *Hr-sʒ-is.t*) — Pages 67–68, 70, 129 (n. 855)
- Tauriskos (Ταυρίσκος), official — see Ταυρίσκος
- Ta-... (*Ta-...*), mummy — Pages 90, 157
- Ta-... d. Espemetis (*Ta-...* d. *Ns-pʒ-mty*), taxpayer — see *Ta-...* d. *Ns-pʒ-mty* (Demotic)
- Ta-... d. Panas (*Ta-...* d. *Pa-nʒ*), mummy — Pages 95, 166
- Tbelphis (Τβέλφις), taxpayer — see Τβέλφις
- Techensephonuchos (*Ḍd-ḥnsw-iwz-f-ḥ*), scribe — Pages 67–68 (n. 470)
- Teineni d. Pamonnasis (*Tʒy-nny* d. *Pa-mn-n-s*), taxpayer — Pages 67–68, 70 — Plate 30
- Teineni d. Teos (*Tʒy-nny* d. *Ḍd-ḥr*), taxpayer — Pages 67–68, 128 (n. 853), 130 — Plate 31; see also archive, of Teineni daughter of Teos
- Teionchonsis (*Tny.t-ḥnsw*), scribe — see *Tny.t-ḥnsw* (Demotic)
- Teionchonsis s. Harmais (*Tny.t-ḥnsw* s. *Hr-m-ḥb*), scribe — Pages 88 (nn. 834–35), 89, 94, 100
- Teion-... (?) (*Tny.t-...[?]*), mummy — Page 175
- Teon (Τέων), scribe — see Τέων
- Teos (*Ḍd-ḥr*) — Page 131 (n. 878) — Plates 30–31; see also archive, of Teos and Thabis
- Teos (*Ḍd-ḥr*), spouse of Thabis, father of Tiamounis — Plate 31
- Teos (*Ḍd-ḥr*), scribe — Pages 34, 39–40, 94, 176–78
- Teos (*Ḍd-ḥr*), taxpayer — Pages 90, 175
- Teos s. Harmais (*Ḍd-ḥr* s. *Hr-m-ḥb*), taxpayer — see *Ḍd-ḥr* s. *Hr-m-ḥb* (Demotic)
- Teos s. Harpocrates (*Ḍd-ḥr* s. *Hr-pʒ-ḥrt*), scribe — see *Ḍd-ḥr* s. *Hr-pʒ-ḥrt* (Demotic)
- Teos s. Horos (*Ḍd-ḥr* s. *Hr*), scribe — Pages 43 (n. 288), 45–46, 165
- Teos s. Osoroeris (*Ḍd-ḥr* s. *Wsir-wr*) — Pages 130, 158 — Plate 31
- Teos s. Paches (*Ḍd-ḥr* s. *Pa-ḥy*), scribe — see *Ḍd-ḥr* s. *Pa-ḥy* (Demotic)
- Teos s. Paches (*Ḍd-ḥr* s. *Pa-ḥy*), taxpayer — see *Ḍd-ḥr* s. *Pa-ḥy* (Demotic)
- Teos s. Pais (*Ḍd-ḥr* s. *Pa-ḥy*), Taxpayer 10 — Pages 31–35, 111, 147
- Teos s. Paous (*Ḍd-ḥr* s. *Pʒy-ḥw*), taxpayer — see *Ḍd-ḥr* s. *Pʒy-ḥw* (Demotic)
- Teos s. [Pasemis] (*Ḍd-ḥr* s. [*Pa-ḏm*]), taxpayer — see *Ḍd-ḥr* s. [*Pa-ḏm*] (Demotic)
- Teos s. Patomis (Τεῶς Πατώμιος), taxpayer — see Τεῶς Πατώμιος
- Teos s. Pauris (*Ḍd-ḥr* s. *Pa-ḥr*) — Plate 31
- Teos s. Petenephotēs (*Ḍd-ḥr* s. *Pʒ-ti-nfr-ḥtp*), Taxpayer 8 — Pages 31–33, 110 (n. 790), 143, 156
- Teos s. — (*Ḍd-ḥr* s. *Pa[?]-sty[?]*), taxpayer — see *Ḍd-ḥr* s. *Pa[?]-sty[?]* (Demotic)
- Teos s. — (*Ḍd-ḥr* s. *ʾIwz-f-ḥw*), taxpayer — see *Ḍd-ḥr* s. *ʾIwz-f-ḥw* (Demotic)
- Tetenephotēs w. Pauris (*Tʒ-ti-nfr-ḥtp* w. *Pa-ḥr*) — Plate 31
- Thabis (*Ta-bʒ*), wife of Teos, mother of Tiamounis — Plate 31
- Thabis d. Paminis (*Ta-bʒ* d. *Pa-mn*) — Plate 31
- Thabis d. Teos, her mother being Taminiis (*Tʒy-bʒ* d. *Ḍd-ḥr*, *mw.tz Ta-mn*) — Page 108 — Plate 31
- Thabis w. Osoroeris (*Tʒy-bʒ* w. *Wsir-wr*) — Plate 30

8.1. ENGLISH (*cont.*)**8.1.B. PERSONAL NAMES, ANCIENT** (*cont.*)

Thabis w. Pechutes (*Tʒy-bʒ w. Pʒ-ḥt*) — Plate 31

Thabis w. Teos (*Tʒy-bʒ w. Dd-ḥr*) — Page 131 (n. 878) — Plates 30–31; *see also* archive, of Teos and Thabis

Themistokles (Θεμιστοκλήης), official — *see* Θεμιστοκλήης

Theodoros (Θεόδωρος), official — *see* Θεόδωρος

Theodote d. Proitos (Θεοδότη), taxpayer — *see* Θεοδότη

Theon (Θέων), official — *see* Θέων

Theon s. Ptolemaios (Θέων Πτολεμαίου), taxpayer — *see* Θέων Πτολεμαίου

Thibis w. Amenothos (*Ta-hb w. ʾImn-ḥtp*), taxpayer — *see* *Ta-hb w. ʾImn-ḥtp* (Demotic)

Thoteus (*Dḥwty-īw*), scribe — *see* *Dḥwty-īw* (Demotic)

Thoteus s. Pete-... (*Dḥwty-īw s. Pʒ-ti-...*), scribe — *see* *Dḥwty-īw s. Pʒ-ti-...* (Demotic)

Thoteus s. Psenminis (Θοτεῦς Ψεμμίνιος), taxpayer — *see* Θοτεῦς Ψεμμίνιος

Thoteus s. Tasous (Θοτεῦς Τασο[ῦτος]), taxpayer — *see* Θοτεῦς Τασο[ῦτος]

Thoteus s. — (*Dḥwty-īw s. Nḥt*), scribe — *see* *Dḥwty-īw s. Nḥt* (Demotic)

Thotmenis (*Dḥwty-mn*), scribe — *see* *Dḥwty-mn* (Demotic)

Thotmosis s. Pachrates (*Dḥwty-ms s. Pa-ḥrt*), scribe — *see* *Dḥwty-ms s. Pa-ḥrt* (Demotic)

Thotorches(?), scribe — Page 45

Thotorches (*Dḥwty-īr-rḥ-s*), scribe — Pages 45, 47, 71, 76, 88, 136, 165

Thotorches s. Petechonsis (*Dḥwty-īr-rḥ-s s. Pʒ-ti-ḥnsw*), scribe — *see* *Dḥwty-īr-rḥ-s s. Pʒ-ti-ḥnsw* (Demotic)

Thotortaios (Θοτορταῖος), taxpayer — *see* Θοτορταῖος

Thotortaios s. Phibis (*Dḥwty-īir-ti-s s. Pʒ-hb*), mummy — *see* *Dḥwty-īir-ti-s s. Pʒ-hb* (Demotic)

Thotortais s. Pamiris, scribe — Page 62

Thotsutmis (*Dḥwty-sdm*), spouse of Tiamounis — Plate 31

Thotsutmis s. Onnophris (*Dḥwty-sdm s. Wn-nfr*), taxpayer — *see* *Dḥwty-sdm s. Wn-nfr* (Demotic)

Thotsutm(is) s. Palluon (Θοτσύτομ Παλλύων), taxpayer — Page 46

Thotsutmis s. Panouphis (*Dḥwty-sdm s. Pa-nfr, Dḥwty-sdm s. Pʒ-nfr*), Taxpayer 33 — Pages 78, 112, 115, 123, 131, 138, 142, 145 — Plate 32

Thot-... (*Dḥwty-...[?]*), scribe — *see* *Dḥwty-...[?]* (Demotic)

Ti-py-ta-elole (Τιπηλλόλιος), taxpayer — Page 45

Tiamounis w. Parates (*Tʒy-īmn w. Pa-rt*) — Plate 31

Tiamounis w. Psenenteris (*Tʒy-īmn w. Pʒ-šr-nʒ-ntr.w*) — Plate 32

Tiamounis w. Thotsutmis (*Tʒy-īmn w. Dḥwty-sdm*) — Plate 31

Tiannamounis d. Ptiengegeis (Τιανναμοῦνις Πτιενγέγειος), taxpayer — *see* Τιανναμοῦνις Πτιενγέγειος

Tiges (*Ta-wʿ, Tγῆς*), taxpayer — *see* *Ta-wʿ* (Demotic) and Tγῆς

Timeas (Τιμέας), scribe/official — *see* Τιμέας

Titois s. Harpasis (Τιτοῖς Ἄρπαίστιος), taxpayer — *see* Τιτοῖς Ἄρπαίστιος

Tkalibis d. — (*Tʒ-kr-hb d. Wn-mtw-zf-īmn*), mummy — *see* *Tʒ-kr-hb d. Wn-mtw-zf-īmn* (Demotic)

Tkalibis w. Panouphis (*Tʒ-gr-hb w. Pa-nfr*) — Plate 31

Tlous d. Patemis s. Pete-... (*Trws d. Pa-tm s. Pʒ-ti-...*, Τλους), taxpayer — *see* *Trws d. Pa-tm s. Pʒ-ti-...* (Demotic) and Τλους

Toras (Τορᾶς), taxpayer — *see* Τορᾶς

Totoes (*Twt*), scribe — *see* *Twt* (Demotic)

Totoes (Τοτοῆς), taxpayer — *see* Τοτοῆς

Totoes s. Esminis (*Twtw s. Ns-mn*), scribe — Pages 90, 99 (n. 731)

8.1. ENGLISH (*cont.*)**8.1.B. PERSONAL NAMES, ANCIENT** (*cont.*)

- To...s (To...ς), taxpayer — *see* To...ς
 Truphon (Τρύφων), official — *see* Τρύφων
 Tsenthout (Τσονθῶυθ), taxpayer — Page 47
 Xenanthos (*Gsnntws*), official — Pages 69–70
 Zenodoros (*Snwtrs*), official — Pages 69–70
 Zminis b. Teos s. Patomis (Ζμῖνις), taxpayer — *see* Ζμῖνις
 Zoilos (Ζώϊλος), official — Pages 42, 85
 .iou w. Lalemis (.του w. Λαλήμις), taxpayer — *see* .του w. Λαλήμις

8.1.C. PERSONAL NAMES, MODERN

- Anastasi, G. — Pages 129–31
 Anderson, H. J. — Pages 112, 116
 Belzoni, G. B. — Page 133
 Budge, E. A. T. W. — Pages 110–11, 132
 Carter, H., and Lord Carnarvon — Pages 122 (n. 829), 128, 133
 Cattai, A. — Pages 106, 109, 111, 132
 Chester, G. J. — Pages 106–07, 110, 116, 132–33
 Crawford, Earl of — Page 130
 Drovetti, B. — Page 133
 Erman, J. P. A. — Page 132
 Fisher, C. S. — Pages 128, 130
 Golenischeff, V. S. — Page 130
 Griffith, F. Ll. — Pages 112, 132
 Hölscher, U. — Page 133
 Kaufmann, C. M. — Page 110
 Krall, J. — Page 131
 Lepsius, K. R. — Pages 129, 131
 Libbey, E. D. — Page 131
 Moss, R. J. — Pages 106, 114, 119, 126
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 Northampton, Marquis of — Page 130
 Petrie, W. M. F. — Pages 5–6 (nn. 32, 41), 8 (n. 53), 132
 Raifé, A. — Page 130
 Ravestein, E. de Meester de — Page 130
 Sayce, A. H. — Pages 120, 124–26, 132–33
 Spiegelberg, W. — Pages 52 (n. 344), 88 (n. 631), 99 (n. 732), 122 (n. 829), 130, 132
 Webb, Mrs. — Page 122
 Wiedemann, K. A. — Pages 132–33
 Wilbour, C. E. — Pages 106, 110, 132
 Wilkinson, J. G. — Pages 108–09, 114–18, 120, 129, 132–34

8.2. DEMOTIC**8.2.A. GENERAL WORDS**

- 1/2 (numeral) — Cat. nos. **2** lines 1, 4; **8** line 1; **9** lines 1, 4; **17** column i, lines 1–3; **17** column ii, lines 2–3; **20** line 5; **23** line 2; **27** line 1; **28** line 3; **32** line 1; **37** lines 2–3; **38** line 4; **40** recto, line 1; **40** verso, line 1; **41** line 1; **50** line 1; **54** line 2; **55** line 1; **58** line 1; **60** line 1 — Pages 52, 68, 70–71 (n. 495), 74 (n. 522), 102
- 1/3 (numeral) — Cat. nos. **1** line 1; **5** line 1; **12** line 1; **17** column i, line 2; **20** line 3; **24** line 1; **28** line 2; **36** line 5; **37** line 2; **38** line 4; **46** line 1; **47** line 1; **52** line 1; **61** line 2 — Pages 47 (n. 315), 50 (nn. 324, 328), 53 (nn. 363, 366), 74 (n. 524)
- 1/4 (numeral) — Cat. nos. **15** line 2; **16** line 1; **20** lines 3, 5; **22** lines 1, 3; **33** line 4; **37** line 3; **38** line 5; **41** line 1; **42** recto, line 1; **50** line 1; **59** line 1 — Pages 47 (n. 315), 50 (nn. 324, 328), 53 (nn. 363, 366), 74 (nn. 522–24), 77 (n. 545)
- 1/6 (numeral) — Cat. nos. **6** line 1; **21** line 1; **28** line 1; **35** lines 1, 5; **36** line 5; **42** recto, line 3; **42** verso, line 1; **45** line 1; **47** line 1; **52** line 1; **61** line 1 — Pages 63, 74 (nn. 522–24)
- 1/8 (numeral) — Cat. nos. **36** line 5; **47** line 1; **52** line 1
- 1/10 (numeral) — Pages 63, 66–67
- 1/12 (numeral) — Cat. nos. **9** line 1; **42** recto, line 3; **53** line 1 — Pages 50 (n. 325), 74 (n. 523), 165
- 2/3 (numeral) — Cat. nos. **17** column i, line 3; **36** line 5; **47** line 1; **52** line 1 — Pages 46 (n. 312), 165
- 1 (day) — Cat. nos. **6** line 3; **21** line 3 — Page 98
- 1 (numeral) — Cat. nos. **11** line 1; **14** line 1; **17** column i, lines 2, 5; **20** lines 3, 5; **25** line 1; **29** line 2; **36** line 5; **37** line 3; **39** line 1; **40** recto, line 1; **40** verso, line 1; **47** line 1; **51** line 1; **52** line 1; **55** line 1; **57** line 1 — Pages 47 (n. 315), 50 (nn. 325, 328), 52–53 (n. 366), 75–76 (nn. 533, 543), 78 (n. 555), 93 (n. 667)
- 2 (day) — Cat. no. **24** line 3 — Page 93 (n. 669)
- 2 (numeral) — Cat. nos. **3** line 2; **13** line 2; **17** column i, lines 1, 4; **18** line 1; **19** line 2; **27** line 1 — Pages 34, 39 (nn. 265, 268), 66, 68, 70 (n. 495), 71, 75 (n. 533), 77–78 (nn. 546, 549), 102
- 2 (regnal year) — Cat. no. **50** line 2
- 3 (numeral) — Pages 32, 39 (n. 268), 75 (n. 533)
- 4 (day) — Cat. nos. **39** line 4; **40** recto, line 4; **40** verso, line 3
- 4 (numeral) — Page 32
- 4 (regnal year) — Cat. no. **48** line 2
- 5 (day) — Cat. no. **9** line 3
- 5 (numeral) — Cat. no. **7** line 2 — Page 52
- 6 (day) — Cat. no. **32** line 3
- 6 (numeral) — Cat. no. **56** line 1
- 6 (regnal year) — Cat. no. **47** line 3
- 7 (day) — Cat. no. **42** recto, line 4
- 7 (numeral) — Cat. no. **26** line 2 — Page 39 (n. 265)
- 8 (day) — Cat. no. **58** line 2
- 8 (regnal year) — Cat. no. **43** line 4
- 9 (day) — Cat. nos. **12** line 3; **22** lines 2–3; **28** line 4; **43** line 4
- 10 (day) — Cat. nos. **8** line 4; **15** line 5; **36** line 6
- 11 (day) — Cat. no. **33** line 4
- 11 (regnal year) — Cat. no. **36** line 5
- 12 (day) — Cat. nos. **5** line 2; **7** line 5; **42** verso, lines 1–2; **53** line 3
- 12 (numeral) — Page 75 (n. 533)
- 13 (day) — Cat. nos. **14** line 3; **52** line 3
- 13 (regnal year) — Cat. nos. **11** line 2; **12** line 2; **28** line 3; **46** line 2; **52** line 2; **55** line 4; **56** line 2 — Page 72
- 14 (day) — Cat. nos. **2** line 3; **45** line 3
- 14 (regnal year) — Cat. no. **52** line 3 — Page 98

8.2. DEMOTIC (*cont.*)**8.2.A. GENERAL WORDS** (*cont.*)

- 15 (day) — Cat. nos. **16** line 3; **37** line 4
 15 (numeral) — Cat. no. **49** line 1
 15 (regnal year) — Cat. nos. **7** line 5; **24** line 2 — Pages 50 (n. 326), 98
- 16 (day) — Cat. no. **46** line 3
- 17 (day) — Cat. nos. **51** line 3; **56** line 3
 17 (regnal year) — Cat. nos. **20** lines 4, 6; **58** line 2
- 18 (regnal year) — Cat. no. **54** line 4
- 19 (day) — Cat. no. **25** line 3; **26** line 4; **59** line 2
 19 (regnal year) — Cat. nos. **23** line 5; **25** line 2; **51** line 2
- 20 (day) — Cat. nos. **18** line 2; **23** line 6; **29** line 4; **60** line 4
 20 (regnal year) — Cat. no. **29** line 4
- 21 (regnal year) — Cat. no. **5** line 2
- 23 (day) — Page 72
 23 (regnal year) — Cat. nos. **26** line 4; **37** line 4; **60** line 4
- 24 (day) — Cat. no. **35** lines 2, 5
 24 (numeral) — Page 75 (n. 533)
 24 (regnal year) — Cat. no. **27** line 5
- 25 (day) — Cat. nos. **3** line 3; **38** line 5; **47** line 3
 25 (regnal year) — Cat. nos. **8** line 4; **32** line 2; **49** line 2; **59** line 2
- 26 (day) — Cat. no. **3** line 1
 26 (regnal year) — Cat. nos. **32** line 2; **59** line 2
- 27 (day) — Cat. nos. **3** line 6; **11** line 3; **19** line 4; **31** line 2; **54** line 4
 27 (regnal year) — Cat. nos. **19** line 3; **22** lines 1–2; **32** line 3
- 28 (day) — Cat. no. **61** line 3
 28 (regnal year) — Cat. no. **31** line 2
- 29 (day) — Cat. no. **1** line 2
 29 (regnal year) — Cat. no. **38** lines 4–5
- 30 (numeral) — Cat. nos. **31** line 1; **48** line 1 — Page 98
 30 (regnal year) — Cat. no. **35** lines 2, 5–6
- 33 (regnal year) — Cat. no. **15** line 4
- 34 (regnal year) — Cat. no. **2** lines 2–3
- 36 (numeral) — Page 75 (n. 533)
 36 (regnal year) — Cat. nos. **1** line 2; **42** recto, line 4; **42** verso, line 2; **53** line 3
- 37 (regnal year) — Cat. nos. **18** line 2; **21** line 3; **44** line 2
- 38 (regnal year) — Cat. nos. **6** line 3; **9** line 3; **16** line 2; **41** lines 2–3; **45** line 2; **61** line 3
- 70 (numeral) — Cat. no. **3** line 4
- ꜥrgmn (ꜥrgmn-garment) — Page 52
- ꜥh ꜥry (vineyard) — Page 63
- ꜥh.t (innundation season) — Cat. nos. **7** line 5; **11** line 3; **18** line 2; **19** line 4; **22** lines 2–3; **25** line 3; **28** line 4; **32** line 3; **33** line 4; **39** line 3; **40** recto, line 4; **40** verso, line 3; **42** recto, lines 2–4; **42** verso, lines 1–2; **59** line 2; **61** line 2 — Pages 72, 98, 139, 149, 154–55, 157, 171
- ꜥky (sesame seeds, oil) — Pages 26, 73
- ꜥggryn (enrollment tax, sales tax) — Pages 71–72 (n. 514)
- ꜥt ꜥImn (ꜥt-priest of Amun) — Page 102

8.2. DEMOTIC (*cont.*)**8.2.A. GENERAL WORDS** (*cont.*)

- iḥbt* (east) — Cat. no. **27** line 3
- i.ir-ḥr* (in front of, before) — Cat. no. **13** line 1 — Page 69
- iw* (to receive[?]) — Cat. no. **30** column i, line 1 — Page 29
- iw* (receipt) — Cat. no. **3** line 1 — Page 87 (n. 621)
- iw* (third future tense indicator) — Page 101
- iw* (while; vars. which, who, whose), circumstantial converter — Cat. nos. **3** lines 3, 6; **27** line 1 — Page 101
- ³*Iwnw-mnt* (Hermonthis) — Page 114
- ibd 1 pr.t* (Tybi), month — Cat. nos. **26** line 4; **39** line 4
- ibd 1 ḥ.t* (Thoth), month — Cat. nos. **7** line 5; **42** recto, line 2
- ibd 1 šmw* (Pachons), month — Cat. nos. **2** line 3; **8** line 4; **9** line 3; **15** line 5; **21** line 3; **23** line 6 — Page 93
- ibd 2 ḥ.t* (Phaophi), month — Cat. nos. **18** line 2; **19** line 4; **28** line 4; **42** recto, line 3; **59** line 2; **61** lines 2–3
- ibd 2 pr.t* (Mecheir), month — Cat. nos. **6** line 2; **14** line 2; **16** line 2; **27** line 5; **29** line 4; **31** line 2; **45** line 2
- ibd 2 šmw* (Payni), month — Cat. nos. **41** line 3; **53** line 2; **58** line 2 — Page 34 (n. 217)
- ibd 3 ḥ.t* (Hathyr), month — Cat. nos. **22** lines 2–3; **25** line 3; **32** line 3; **33** line 4; **42** recto, line 4; **42** verso, lines 1–2
- ibd 3 pr.t* (Phamenoth), month — Cat. nos. **10** line 4; **12** line 3; **14** line 3; **16** line 3; **35** line 2; **36** line 6; **37** line 4; **45** line 3; **47** line 3; **49** line 3; **56** line 3 — Pages 77, 90, 92
- ibd 3 šmw* (Epeiph), month — Cat. nos. **38** line 5; **52** line 3; **53** line 3 — Page 92 (n. 662)
- ibd 4 ḥ.t* (Khoiak), month — Cat. nos. **11** line 3; **39** line 3; **40** recto, line 4; **40** verso, line 3 — Page 72
- ibd 4 pr.t* (Pharmouthi), month — Cat. nos. **1** line 2; **6** line 3; **8** line 3; **9** line 2; **15** line 3; **21** line 2; **35** line 5; **43** line 4; **51** line 3 — Page 90
- ibd 4 šmw* (Mesore), month — Cat. nos. **13** line 3; **24** line 3; **46** line 3; **60** line 4
- ³*Ipy* (Luxor) — Cat. no. **8** line 2
- imnt* (west, necropolis) — Cat. nos. **8** line 3; **26** line 4; **27** line 3 — Pages 89, 108, 113, 115, 119, 121, 123, 126, 128
- in* (to bring) — Cat. nos. **3** lines 3, 6; **8** line 2; **10** line 1; **13** lines 1–2; **18** line 1; **26** lines 1, 3; **27** line 1; **29** line 3; **40** recto, line 1; **40** verso, line 1; **55** lines 1–2; **56** line 1; **60** lines 1, 3 — Pages 29, 41, 61, 67–69, 87–88, 95 (n. 694)
- in-šn* (wool) — Pages 8, 15, 41, 43, 50–51 (nn. 323, 327, 332); see also *ḥd inšn*
- inšn* (*inšn*-garment) — Pages 51–52 (n. 344)
- ir* (to make) — Cat. no. **7** lines 3–4 — Pages 20, 30, 52 (n. 344), 66, 72, 98
- irp* (wine) — Pages 27, 63
- irm* (with) — Cat. nos. **27** line 6; **60** line 5
- iḥ.t* (cow) — Page 67
- iḥ.t-bḥ* (compulsory labor fields) — Page 3
- iḥy.w* (things, appurtenances) — Page 108
- isw* (sheep, livestock) — Page 60; see also *ḥd.w n nḥ isw* and *ḳtm n isw*
- is.t* (tomb) — Cat. nos. **27** lines 2, 4; **29** line 3
- it* (barley) — Pages 25, 61
- it-ntr* (god's father) — Pages 94 (n. 673), 99 (n. 730), 102 (n. 764)
- ◊ (piece) — Page 52 (n. 344)
- ◊.wy (house) — Page 66 (n. 457)
- ◊ n pr (steward) — Page 102
- ◊m (shepherd) — Page 157
- ◊m.t (shepherdess) — Cat. no. **29** line 2
- ◊rḳy (last day, day 30) — Cat. nos. **27** line 5; **41** line 3; **49** line 3; **55** line 4

8.2. DEMOTIC (*cont.*)**8.2.A. GENERAL WORDS** (*cont.*)

- ʿrt (compulsory service, forced labor) — Pages 7, 36, 58; see also *ḥd* ʿrt
 ʿk (income) — Pages 55, 70 (n. 495), 167
 ʿk rmt iwɛf šms (income of a server [tax]) — Cat. nos. **20** line 5; **47** line 2; **52** line 2 — Pages 8, 41, 43, 54–55 (n. 370), 167
 ʿk-rs (income of a guard [tax]) — Page 56
 ʿth (brewer, beer seller) — Page 79
 wʒḥ-mw (libation pourer, choachyte) — Cat. nos. **23** line 2; **26** line 2 — Pages 89, 108–09 (n. 786), 112 (n. 801), 114, 118 (n. 817), 122, 125 (n. 841), 127
 wʒḥ-mw.w (choachytes) — Cat. no. **7** lines 2, 4
 wʿb (priest) — Cat. no. **23** line 4 — Pages 3, 179
 wp-st (specification) — Cat. no. **42** recto, line 2 — Pages 70, 76 (n. 539), 149
 wpy (work) — Pages 74 (n. 519), 82 (n. 597)
 wp.t (specification) — Page 74 (n. 522)
 wp.t (work, position, occupation) — Pages 52, 114
 wp.t Ḥr (collection of Horus) — Page 98
 wn (to be) — Page 67
 wn(-pr) n ʿImn-ipy n pr-ḥmnt n Niw.t (pastophoros of Amenophis in the west of Thebes) — Pages 108, 113, 115, 119, 121, 123, 126, 128
 wrḥ (vacant land) — Page 95
 wrḥ.w n ʿImn (vacant lands of Amun) — Page 95
 bʒk (servant) — Page 96 (n. 700)
 bʒk n pʒ mr šn ʿImn (servant of the Isonis of Amun) — Pages 96, 100, 102–03 (n. 765)
 bʒk.w (documents) — Cat. no. **7** line 3 — see also *bʒk.w* (Egyptian)
 bdt (emmer wheat) — Page 25
 pʒ 1/6 (the sixth, apomoira tax) — Page 63
 pʒ 1/10 (the tenth, apomoira tax on vineyards) — Page 63
 pʒ 1/10 (the tenth, sales tax) — Pages 66–67
 pʒ 1/10 ʒrsynʒ (the tenth of Arsinoe, apomoira tax on vineyards) — Page 63
 pʒ tš n Pr-Ḥw.t-ḥr (the district of Pathyris) — Page 72
 pr-ʒ (pharaoh) — Cat. nos. **7** line 6; **27** line 5; **29** line 4; **60** line 4 — Pages 5, 35–36
 prbwlʒ (deposit) — Page 74 (n. 519)
 pr.t (winter season) — Pages 77 (n. 548), 90 (nn. 653, 655), 92–93 (nn. 662, 669), 98, 136, 139–46, 148–57, 159, 170–72, 174–75, 177, 179; see also *ibd* 1 *pr.t*, *ibd* 2 *pr.t*, *ibd* 3 *pr.t*, and *ibd* 4 *pr.t*
 ph (to fall) — Cat. no. **7** line 2
 mʒʿ (burial chamber) — Page 95
 my (cause, give [imperative of *ti*]) — Cat. no. **13** line 1
 mytt (path) — Cat. no. **27** line 3
 mw.t (mother [of]) — Cat. no. **61** line 1 — Pages 35–36, 76, 102, 108, 114, 119, 121, 179
 mr-ʒḥ (Overseer of Fields) — Cat. no. **54** line 2
 mr mš (Overseer of the Army, General) — Page 103 (n. 768)
 mr ḥʒs.t (Overseer of the Necropolis) — Cat. nos. **10** line 2; **23** line 1 — Pages 101, 103 (n. 768), 141; see also *ḥd* mr ḥʒs.t, *tny* mr ḥʒs.t, and ḥʒs.t
 mr šn (Isonis, Overseer of the šn) — Pages 96 (n. 700), 102–03 (nn. 758, 764)

8.2. DEMOTIC (*cont.*)**8.2.A. GENERAL WORDS** (*cont.*)

mḥ (to fill, complete) — Cat. no. **7** line 1 — Pages 32

mḥ (cubit) — Page 52

mḥ-ḫtn (ground cubit) — Page 95

mḥ-ntr (divine cubit) — Page 95

mḥ-ḫt (square cubit) — Page 95

mḥt (north) — Cat. no. **27** line 2

mr šn ʿImn (var. *mr šn n ʿImn*; lesonis of Amun) — Pages 96, 100, 102 (nn. 758–59), 763, 765; 103; see also *ḥd n pʿ bʿk n pʿ mr šn ʿImn*

n (for, to), dative preposition — Cat. nos. **2** line 1; **8** line 1; **11** line 1; **19** lines 1, 3; **25** line 1; **28** line 3; **29** line 1; **32** line 2; **35** lines 2, 5; **36** line 5; **37** line 3; **46** line 1; **48** line 2; **51** line 1; **54** lines 1–2; **56** line 2; **60** line 1 — Pages 29, 41, 52, 57, 66–71 (nn. 457, 495), 71, 74 (n. 519), 87, 95, 98

n (in, on, with), < Eg. *m* — Cat. nos. **2** line 3; **3** line 3; **6** line 3; **7** lines 1, 5; **8** line 3; **9** line 3; **13** line 3; **15** line 4; **16** line 2; **19** line 3; **21** line 3; **26** line 4; **27** line 5; **31** line 2; **32** line 3; **35** line 2; **38** line 5; **43** line 4; **45** line 2; **47** line 3; **49** line 2; **52** line 3; **54** line 4; **55** lines 1–2; **55** line 4; **60** line 3 — Pages 29, 41, 57, 61, 67, 69, 70 (n. 497), 75 (n. 533), 87–88, 95, 98 (n. 719), 108, 113–15, 119, 121, 123, 126, 128

n (of), genitival adjective — Cat. nos. **2** line 2; **3** line 5; **7** line 6; **20** line 6; **23** line 4; **25** line 2; **27** line 2; **29** line 4; **32** line 2; **35** lines 2, 6; **37** line 4; **44** line 2; **47** line 3; **50** line 2; **52** line 2; **53** line 2; **60** line 4 — Pages 6, 29, 37, 41, 52, 60–61, 63, 66–72 (n. 457), 88, 95–96, 98 (n. 719), 100, 102–03 (nn. 758–60, 763, 765), 108, 113–15, 119, 121, 123, 126, 128

n-dr.t (from the hand [of]) — Cat. no. **3** line 2 — Pages 29, 87

Niw.t (Thebes) — Pages 66–67, 69–70, 108, 113, 115, 119, 121, 123, 126, 128

nby (naubion) — Cat. nos. **31** line 1; **48** line 1; **49** line 1 — Page 57

nḥḥ (oil) — Pages 31 (n. 182), 33 (n. 201), 74–75 (nn. 519, 533), 111 (n. 793), 145; see also *s-n-nḥḥ* and *swn nḥḥ*

nt (which, who), relative converter — Cat. nos. **7** line 2; **19** line 1; **23** line 1; **27** lines 1, 4; **29** line 1; **30** column i, line 1; **54** lines 1, 3 — Pages 29, 66, 70 (n. 497), 87, 161

nty (which) — Pages 20, 30, 72, 95, 98, 103 (n. 773), 114

nty ḥr pʿ ʿggryn (who is in charge of the enrollment tax) — Page 72

nty št n pʿ tny (who exacts the tax) — Page 69

r (towards, against, concerning) — Cat. nos. **7** lines 2–3; **8** line 3; **13** line 2; **26** lines 2, 4; **27** line 3; **29** line 3; **37** line 3; **50** line 2; **55** line 2; **60** line 3; **61** line 2 — Pages 32, 52, 66, 68, 74–75 (nn. 519, 533), 88–89 (n. 637), 96, 98, 102, 137, 142, 145

r (group phoneme) — Pages 142, 145

(*r*)-*bnr* (out [of]) — Cat. no. **3** line 3

(*r*)-*ḥrw* (at the command [of]) — Cat. nos. **19** line 3; **23** line 5; **54** line 3 — Pages 87, 101

rmt (person, man) — Cat. nos. **3** lines 2, 6; **7** line 4; **8** line 2; **13** line 2 — Pages 55 (n. 378), 157

rmt iw=f šms (man who follows, who serves) — see *ḥ rmt iw=f šms*

rmt nty šn (epistrates) — Page 103 (n. 773)

rmt.w (people, family) — Cat. nos. **29** line 3; **30** column i, line 1 — Pages 76 (nn. 535, 537), 95

rmt.t (woman, wife) — Cat. nos. **35** line 1; **50** line 1; **57** line 1 — Pages 76 (nn. 535, 537), 105, 113, 116, 118 (nn. 818, 820, 823–24), 120, 127, 141, 149

rn (var. *n rn n*; name, [in] the name [of]) — Cat. nos. **3** line 2; **8** lines 1–2; **10** line 2; **23** line 3; **26** line 3; **27** line 1; **29** lines 2–3; **40** recto, line 2; **40** verso, line 1; **43** line 2; **54** line 2; **55** line 1; **60** line 2 — Pages 66 (n. 457), 88, 95 (n. 683), 98 (n. 719)

rḥty (launderer) — Page 82 (n. 597)

rs (guard) — Page 56; see also *ḥ-rs*

rs (south) — Cat. no. **27** line 1

8.2. DEMOTIC (*cont.*)**8.2.A. GENERAL WORDS** (*cont.*)

rt (agent, representative) — Pages 66, 72, 100, 102 (nn. 758–59)

rt p3 ḥry mšc (representative of the chief of the army) — Page 69

rt p3 3 n pr (representative of the steward) — Page 102

rt p3 mr šn n ʾImn (representative of the lesonis of Amun) — Page 102 (nn. 758–59)

rt p3 šm (representative of the harvest) — Page 70 (n. 494)

rt n it-ntr (representative of the god's father) — Page 102

rt.w (representatives) — Pages 66–67

rtb (artaba), 30–40 liters dry — Pages 26, 61

lk (lok) — Page 26

hyn.w (neighbors) — Cat. no. 27 line 3

hp n ʾImn (*hp*-priest of Amun) — Page 102

hn (hin), 0.5 liter dry or wet — Pages 26, 75 (n. 533); see also *hn* (Egyptian)

hrw (day) — Cat. no. 19 line 2

ḥ3.t-sp (regnal year) — Cat. nos. 1 line 2; 2 lines 2–3; 5 line 2; 6 line 3; 7 line 5; 8 line 4; 9 line 3; 11 line 2; 12 line 2; 15 line 4; 16 line 2; 18 line 2; 19 line 3; 20 lines 4, 6; 21 line 3; 22 lines 1–2; 23 line 5; 24 line 2; 25 line 2; 26 line 4; 27 line 5; 28 line 3; 29 line 4; 31 line 2; 32 lines 2–3; 35 lines 2, 5–6; 36 line 5; 37 line 4; 38 lines 4–5; 41 lines 2–3; 42 recto, line 4; 42 verso, line 2; 43 line 4; 44 line 2; 45 line 2; 46 line 2; 47 line 3; 48 line 2; 49 line 2; 50 line 2; 51 line 2; 52 lines 2–3; 53 line 3; 54 line 4; 55 line 4; 56 line 2; 58 line 2; 59 line 2; 60 line 4; 61 line 3 — Pages 50 (n. 326), 53 (n. 364), 72, 98

ḥw.t ([tomb] chapel) — Page 95

ḥw.t.w ([tomb] chapels) — Page 114

ḥw.t-ntr (temple) — Cat. nos. 7 line 3; 26 line 2 — Pages 88, 96, 98, 102; see also *sh ḥw.t-ntr*

ḥbs (garment) — Pages 52, 81

ḥm Ḥd.t Ḥr (*ḥm*-priest of the White Crown [and] of Horus) — Page 102

ḥm-ntr (prophet, high priest) — Page 3

ḥm-ntr ʾImn-m-ipy-sw.t (prophet of Amun-in-Karnak) — Page 102

ḥm-ntr ʾImn-r^c-nsw-ntr.w (prophet of Amunrasothen) — Page 102

ḥm-ntr Wsr (prophet of User) — Page 102

ḥm-ntr B3.s.t ḥry-ib W3.s.t (prophet of Bastet residing in Thebes) — Page 102

ḥm-ntr Mw.t nḥm (prophet of Mut who protects) — Page 102

ḥm-ntr Ḥr-mn ʾIy.t-nfr n3 ntr.w n ʾIsw (prophet of Hor-men [and] Iy-nefer [and] the gods of Isut) — Page 102

ḥm-ntr tpy (first prophet) — Page 67

ḥm3 (salt, salt [tax]) — Pages 42, 50 (nn. 323, 327), 53 (nn. 362, 365); see also *ḥd ḥm3*

ḥn^c (and) — Cat. nos. 29 line 2; 35 line 1 — Pages 50 (n. 324), 53 (n. 363), 66, 118 (n. 818), 120 (n. 825)

ḥnk.t (beer, beer [tax]) — Page 79; see also *ḥd ḥnk.t*

ḥry (above) — Cat. nos. 27 line 4; 54 line 3 — Page 20

ḥry (exalted one, superior) — Pages 95, 101

ḥry mšc (chief of the army) — Page 69

ḥsmn (natron) — Page 82 (n. 597)

ḥtp (to rest) — Page 95

ḥtp.w (stipends) — Page 3

ḥtp-ntr (temple-estate, divine offering) — Pages 2–3, 152

8.2. DEMOTIC (*cont.*)**8.2.A. GENERAL WORDS** (*cont.*)

- ḥd* (silver, deben, money, tax) — Cat. nos. **1** line 1; **2** line 4; **3** lines 4–5; **5** line 1; **6** line 1; **7** lines 1–2; **8** line 1; **9** line 1; **12** line 1; **15** line 2; **16** line 1; **17** column i, line 2; **17** column ii, line 5; **18** line 1; **20** lines 3, 5; **24** line 1; **27** line 1; **28** lines 1–2; **29** line 2; **32** line 1; **33** line 4; **35** lines 1, 5; **36** line 5; **37** lines 2–3; **38** lines 4–5; **40** recto, line 1; **40** verso, line 1; **41** line 1; **42** recto, lines 1, 3; **43** verso, line 1; **45** line 1; **46** line 1; **47** line 1; **50** line 1; **52** line 1; **53** line 1; **54** line 2; **58** line 1; **59** line 1; **60** line 1; **61** lines 1–2 — Pages 24–25, 29, 32, 41–42 (n. 273), 44 (nn. 305, 309), 46–47 (nn. 312, 315), 50–53 (nn. 324, 328, 363, 366), 55 (n. 378), 67, 69–71 (n. 495), 74 (nn. 522–24), 77–78 (nn. 545–46, 555), 87–88 (n. 632), 98 (n. 721)
- ḥd inšn* (var. *ḥd in-šn*; wool tax) — Cat. nos. **20** line 3; **50** line 2 — Pages 50–51 (nn. 323, 327), 53 (nn. 362, 365), 167; see also *in-šn*
- ḥd ˁ.wy* (house tax) — Pages 70–71
- ḥd ˁrt* (compulsory labor tax) — Pages 8, 30, 43, 58
- ḥd.w* (moneys) — Pages 96 (n. 700), 102 (n. 765)
- ḥd.w n nꜣ isw* (moneys of the sheep, livestock tax) — Pages 6, 37
- ḥd.w (n) pꜣ bꜣk (n) pꜣ mr šn ʾImn* (moneys of the servant of the lesonis[?] of Amun) — Pages 96, 102–03; see also *mr šn ʾImn*
- ḥd bꜣk* (var. *ḥd bk*; slave tax) — Pages 87–88 (n. 633), 109 (n. 785)
- ḥd(?) Mnt(?)* ... (money of Montu ...) — Cat. no. **47** line 2
- ḥd mr ḥꜣs.t* (money of the Overseer of the Necropolis) — Cat. nos. **8** line 1; **23** line 3; **60** lines 1–2 — Pages 88, 101; see also *mr ḥꜣs.t*
- ḥd n ꜣḥ irry* (vineyard tax) — Page 63
- ḥd nḥb* (yoke tax) — Cat. nos. **11** line 2; **12** line 2; **24** line 2; **25** line 2; **28** line 3; **46** line 2; **51** line 2; **58** line 1 — Pages 6, 29–30, 34 (n. 212)
- ḥd nḥt* (*nḥt*-tax) — Page 35
- ḥd ḥmꜣ* (salt tax) — Cat. nos. **2** line 1; **20** lines 3, 5; **22** line 1; **32** line 2; **37** line 3; **38** line 4; **47** line 2; **52** line 1; **59** line 1 — Pages 8, 41–42 (nn. 277, 280), 44 (n. 307), 50 (nn. 323, 327), 53 (nn. 362, 365), 55 (n. 377), 80 (n. 581), 116 (n. 811); see also *ḥmꜣ*
- ḥd ḥnk.t* (vars. *ḥd ḥnk.t*, *ḥd ḥnk*) (beer tax) — Pages 42 (nn. 277, 280), 44 (n. 307), 79–80 (n. 581)
- ḥd ḥd* (real silver, silver deben) — Page 25
- ḥd krm* (crown tax) — Page 39 (n. 270)
- ḥd sp-2* (real silver, silver deben) — Page 25
- ḥd št* (tomb tax) — Pages 68, 70 (n. 495)
- ḥd tgy* (var. *ḥd tg*; fruit [harvest] tax) — Cat. nos. **18** line 2; **56** line 2 — Pages 7, 65, 87, 147
- ḥꜣs.t* (necropolis) — Cat. nos. **13** line 2; **29** line 3; **55** line 2; **60** line 3 — Pages 88, 114, 137, 141, 154; see also *ḥd mr ḥꜣs.t*, *mr ḥꜣs.t*, and *tny mr ḥꜣs.t*
- ḥn* (within, among) — Cat. no. **7** lines 2, 4 — Pages 39 (n. 265), 103
- ḥr* (under) — Cat. no. **7** line 4 — Pages 44 (n. 305), 75 (n. 533)
- ḥry-ḥb* (lector-priest, taricheutes) — Pages 101, 128–29 (n. 855)
- s-n-nḥḥ* (oil dealer) — Page 74 (n. 518); see also *nḥḥ*
- s.t* ([burial] chamber, tomb) — Pages 68, 70, 95, 157
- sꜣ* (son [of]) — Cat. nos. **2** lines 2, 4; **4** lines 2–6, 8–9; **5** line 1; **7** lines 1, 5; **8** line 1; **10** line 1; **11** line 1; **12** line 1; **13** line 1; **14** line 1; **15** line 1; **16** line 1; **17** column ii, lines 3, 5; **18** lines 1–2; **19** line 1; **20** lines 1, 7; **21** line 1; **22** line 4; **23** lines 1–2, 5; **24** line 1; **25** line 1; **26** line 5; **27** lines 1, 4, 6; **28** line 1; **29** lines 1, 5; **30** column i, lines 2–3, 5, 8–9; **30** column ii, lines 2, 4; **31** line 1; **35** line 1; **37** lines 2, 4; **38** lines 4, 6; **40** recto, line 3; **40** verso, lines 2–3; **41** line 1; **42** recto, line 1; **43** line 1; **46** line 1; **47** lines 1, 4; **48** lines 1–2; **49** lines 1–2; **51** line 1; **52** lines 1, 3; **54** line 1; **55** line 3; **56** line 1; **58** line 1; **60** lines 1, 3, 5; **61** line 1 — Pages 20, 31–37 (nn. 182, 185, 187, 190, 193, 198, 206, 208, 210, 214, 220, 223, 226–27, 230, 241–42), 39–40, 42–51 (nn. 290, 299, 308, 312, 318, 329), 53–56 (nn. 367, 377), 59–60, 62, 64–72 (nn. 444, 455, 469–70, 477, 484, 495–96, 500), 76–80 (n. 550), 84 (n. 620), 87–102

8.2. DEMOTIC (*cont.*)**8.2.A. GENERAL WORDS** (*cont.*)

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sw (hard wheat) — Pages 25, 61

sw (day of the month) — Cat. nos. **1** line 2; **2** line 3; **3** lines 1, 3, 6; **5** line 2; **6** line 3; **7** line 5; **8** line 4; **9** line 3; **11** line 3; **12** line 3; **14** line 3; **15** line 5; **16** line 3; **18** line 2; **19** line 4; **21** line 3; **22** lines 2–3; **23** line 6; **24** line 3; **25** line 3; **26** line 4; **28** line 4; **29** line 4; **31** line 2; **32** line 3; **33** line 4; **35** lines 2, 5; **36** line 6; **37** line 4; **38** line 5; **39** line 4; **40** recto, line 4; **40** verso, line 3; **42** recto, line 4; **42** verso, lines 1–2; **43** line 4; **45** line 3; **46** line 3; **47** line 3; **51** line 3; **52** line 3; **53** line 3; **54** line 4; **56** line 3; **58** line 2; **59** line 2; **60** line 4; **61** line 3 — Pages 72, 98

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swn nꜣ nhꜣ.w (price of oils) — Page 74 (n. 519)

swn nhꜣ (price of oil) — Cat. no. **1** line 1; **6** lines 1–2; **9** lines 1–2; **14** line 2; **15** line 3; **16** line 1; **21** line 1; **35** lines 2, 5–6; **39** line 2; **42** recto, line 2; **45** line 1; **53** lines 1–2; **57** line 1; **61** line 2 — Page 73

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sn (brother) — Cat. no. **28** line 2 — Page 142

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shꜣm.t (woman) — Pages 108, 114, 119, 121, 128–29 (nn. 853, 855)

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shꜣn n ꜣ tmy Nꜣw.t (*shꜣn*-official of the body of Thebes) — Page 69

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shꜣ (contract, document) — Pages 20, 72, 74 (n. 519)

shꜣ (scribe) — Pages 29, 41, 57, 61, 67, 69, 87

shꜣ (to write) — Cat. nos. **1** line 2; **2** lines 2, 4; **5** line 2; **6** line 2; **7** line 5; **8** line 4; **9** lines 2, 4; **10** line 3; **11** line 2; **12** line 2; **13** line 5; **14** line 3; **15** line 4; **16** line 2; **18** line 2; **19** line 3; **20** lines 4, 6–7; **21** line 2; **22** lines 1, 3; **23** line 4; **24** line 2; **25** line 2; **26** line 5; **27** line 4; **28** line 4; **31** line 2; **32** line 2; **33** line 4; **35** line 2; **36** line 5; **37** line 4; **38** lines 4–6; **39** line 3; **40** recto, line 3; **40** verso, line 2; **41** line 2; **42** recto, line 3; **42** verso, line 2; **44** line 2; **45** line 2; **46** line 2; **47** lines 3–4; **48** line 2; **49** line 2; **50** lines 2, 4; **51** line 2; **52** line 2; **53** line 2; **54** line 3; **55** lines 3, 5; **56** line 2; **58** line 2; **59** line 2; **60** line 3; **61** line 3 — Page 72

shꜣ.w (scribes) — Pages 66–67

shꜣ pr-ꜣ (royal scribe) — Page 13

shꜣ mꜣꜣ (district scribe) — Page 13

shꜣ mdꜣ-ntꜣ (scribe of the god's words) — Page 102

shꜣ ꜣw.t-ntꜣ (temple scribe) — Page 102

shꜣ sꜣ.w (scribe of the phylae) — Page 67

shꜣ sdꜣ.t-ntꜣ n ꜣImn (scribe of the god's seal of Amun) — Page 102

shꜣ tmy (village scribe) — Page 13

šp-ꜣr.t diꜣ.t (surety for payment) — Page 79 (n. 571)

šp-ꜣr.t ꜣꜣ (surety for presence) — Page 80 (n. 572)

šmw (harvest, grain harvest tax) — Pages 3, 7, 9, 61; *see also šmw* (Egyptian)

šmw (summer season, harvest) — Pages 34 (n. 217), 92–93 (nn. 662, 667, 669), 136, 139–46, 148–53, 155, 157, 159, 170–72, 174–75, 177, 179; *see also ibd* 1 *šmw*, *ibd* 2 *šmw*, *ibd* 3 *šmw*, and *ibd* 4 *šmw*

šꜣr (son) — Cat. nos. **20** line 5; **27** line 7; **60** line 5

šꜣr.t (daughter) — Cat. nos. **37** line 3; **60** line 2 — Page 120

8.2. DEMOTIC (*cont.*)**8.2.A. GENERAL WORDS** (*cont.*)

škr (shekel, tax) — Page 98 (n. 721)

šty.w (revenues) — Pages 96 (n. 701), 101 (n. 751), 108

šty.w (tombs) — Pages 96 (n. 701), 101 (n. 751)

kp (vault) — Page 95

ks (burial) — Cat. no. 3 line 5

kt (kite) — Cat. nos. **2** lines 1, 4; **8** line 1; **11** line 1; **17** column i, lines 1–2, 4–5; **17** column ii, lines 2–3; **18** line 1; **20** lines 3, 5; **21** line 1; **23** line 2; **25** line 1; **27** line 1; **28** line 3; **29** line 2; **37** line 3; **40** recto, line 1; **40** verso, line 1; **51** line 1; **54** line 2; **55** line 1; **58** line 1; **60** line 1 — Pages 24–25, 29, 32, 39 (nn. 265, 268), 41, 50 (n. 328), 52–53 (n. 366), 67–70 (n. 495), 74 (n. 522), 76–78 (nn. 543, 545–46, 549, 555), 87, 102

kt (to build) — Page 95

ktm (pasture [tax]) — Pages 9, 15, 60

ktm n i^{sw} (pasture of livestock [tax]) — Page 60

ky (another) — Cat. no. 3 line 6

g^cg^c (castor beans, oil) — Page 26 (n. 146)

gy dr^c md (entire copy) — Pages 20, 72

gl-šr (kalasiris, guard) — Cat. no. 27 line 2 — Page 56

gtm (chiton, clothing) — Page 52

ta (daughter [of]) — Cat. nos. **1** line 1; **6** line 1; **9** line 1; **15** line 2; **19** line 2; **22** line 1; **32** line 1; **39** line 1; **40** recto, line 2; **44** line 1; **45** line 1; **53** line 1; **59** line 1 — Pages 44–47, 50, 53–54, 67–68, 70–71, 76–78, 90–95 (nn. 664, 666), 99, 107–09 (n. 788), 114, 117–19 (nn. 815, 819, 821–22), 121, 128–31 (nn. 853, 855), 161

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tⁱ (to give, cause) — Cat. nos. **7** line 3; **19** line 2; **23** line 2; **29** line 1; **54** line 2 — Pages 67, 87, 95

tw (mountain) — Cat. no. 27 line 3

tb^c(.t) (obol) — Cat. nos. **4** line 3; **9** lines 1, 4; **14** line 1; **17** column i, lines 1–3; **17** column ii, lines 2, 6; **20** lines 3, 5; **26** line 2; **36** line 5; **37** lines 2–3; **38** line 4; **39** line 1; **40** recto, line 1; **40** verso, line 1; **41** line 1; **47** line 1; **50** line 1; **52** line 1; **55** line 1; **56** line 1; **57** line 1 — Pages 44 (n. 305), 47 (n. 315), 50 (n. 325)

tmy (town) — Cat. no. 29 line 3 — Page 69; see also *sh tmy*

tmy (portion, tax) — Pages 37–38, 67–71 (n. 497), 98 (n. 719)

tmy inšn (wool tax) — Pages 51–53; see also *hd inšn*

tmy mr h³s.t (tax of the Overseer of the Necropolis) — Pages 88–89; see also *mr h³s.t*

tmy n 3^h irry (vineyard tax) — Page 63

tmy n (p³)^c.wy (house tax) — Pages 68, 71

tmy (n) t³ št³ (tomb tax) — Page 68

tmy hbs (cloth tax) — Page 81

tmy hn^k.t (beer tax) — Page 79

tmy.t (share, tax) — Pages 66, 98 (n. 719)

th (straw) — Cat. no. 30 column i, line 1

tgy (fruit) — Cat. no. 17 column i, line 1; see also *hd tgy*

tgm (castor beans, oil) — Pages 26 (n. 146), 73, 75 (n. 533)

t³y (garment) — Page 52

dmd (total, complete) — Cat. no. 27 line 3

Dm³ (Djeme) — Page 114

dd (to speak, say) — Cat. nos. **19** line 1; **23** line 1; **29** line 1; **43** line 3; **54** line 1 — Pages 29, 87

8.2. DEMOTIC (cont.)**8.2.B. PERSONAL NAMES**

- ḥpwn(s)* s. *Glygrt(s)* (vars. *ḥpwnys* s. *Klykrtys*, *ḥpwns* s. *Glygrts*) (Apollonios s. Kallikrates), Taxpayer 34 — Pages 64, 66, 124–25 (n. 836)
- ḥrtmy...* (Artemit ...), taxpayer — Page 45
- ḥrḥššš* (Artaxerxes III), Persian pharaoh — Page 5
- ḥgtynws* s. *Sstrtwš* (Agathinos s. Sostratos), official — Page 72
- ḥIy-m-ḥtp* (Imouthes), scribe — Cat. no. **39** line 3 — Pages 55, 78
- ḥIy-m-ḥtp* s. *ḥIy-m-ḥtp* (Imouthes s. Imouthes), scribe — Pages 72, 78, 166
- ḥIy-m-ḥtp* s. *ḥImn-ḥtp* (Imouthes s. Amenothes), scribe — Page 20
- ḥIy-m-ḥtp* s. ... (Imouthes s. —), scribe — Page 45
- ḥIw=f-ḥw* (—, spouse of Tarates) — Plates 30–31
- ḥIw=f-ḥw(?)*, scribe — Cat. no. **32** line 2
- ḥIw=f-ḥnh* (Ephonuchos), official — Page 80
- ḥIw=f-ḥnh* s. *Hry=w* (Ephonuchos s. Herieus), taxpayer — Page 80
- ḥImn-rwš* (Amenrosis), scribe/official — Cat. no. **8** line 4 — Pages 91–93
- ḥImn-rwš* s. *Twtw* (Amenrosis s. Totoes), scribe/official — Cat. nos. **23** line 1; **54** lines 1, 3 — Pages 87 (nn. 622–23), 89–92, 99–102
- ḥImn-ḥtp* (Amenothes, spouse of Tais) — Plate 30
- ḥImn-ḥtp(?)* (Amenothes) — Cat. no. **17** column ii, line 1
- ḥImn-ḥtp* b. *Pḥ-ḥtr-ḥiw* s. *ḥImn-ḥtp* (Amenothes b. Phatreus s. Amenothes), taxpayer — Page 44
- ḥImn-ḥtp mw.t=f ... (?)* (Amenothes s. ...[?]), taxpayer — Page 76
- ḥImn-ḥtp* s. *Pa-rt* (vars. *ḥImn-ḥtp* s. *Pḥ-rt*; *ḥImn-ḥtp* s. *Pa-rt*) (Amenothes s. Parates), Taxpayer 6 — Cat. nos. **2** line 1; **8** line 1; **15** line 1; **23** line 2; **24** line 1; **27** line 1; **29** line 1; **31** line 1; **37** line 2; **38** line 4; **56** line 1 — Pages 33–34, 40, 44–45, 47, 59, 70, 76, 87–90, 92–93, 97, 99 (n. 733), 108–09 (n. 786), 117 (nn. 813–14), 134
- ḥImn-ḥtp* s. *Pa-tḥ.wy* (Amenothes s. Patous), scribe — Page 50
- ḥImn-ḥtp* s. *Pa-dḥwty* (Amenothes s. Pathotes), taxpayer — Cat. no. **46** line 1 — Page 33
- ḥImn-ḥtp* s. *Pḥ-hb* (Amenothes s. Phibis), scribe — Cat. no. **52** lines 2–3 — Pages 50, 56
- ḥImn-ḥtp* s. *Pḥ-ḥr-ḥnsw* (Amenothes s. Pchorchonsis), scribe — Page 99
- ḥImn-ḥtp* s. *Pḥ-šr-ḥimn* (Amenothes s. Psenamounis), Taxpayer 27 — Cat. nos. **4** line 6; **18** line 1; **61** line 1 — Pages 66, 77, 121, 131
- ḥImn-ḥtp* s. *Pḥ-šr-tḥy-mn* (Amenothes s. Psentaminis) — Cat. no. **30** column i, line 5
- ḥImn-ḥtp* s. *Pḥ-ti-mn* (Amenothes s. Peteminis), scribe — Cat. no. **23** line 5 — Pages 87 (n. 623), 90, 93, 99
- ḥImn-ḥtp* s. *Pḥ-ti-nfr-ḥtp* — Page 110 (n. 790)
- ḥImn-ḥtp* s. *Hry=w* (Amenothes s. Herieus), scribe — Page 40
- ḥImn-ḥtp* s. *Dḥwty-sdm* (Amenothes s. Thotsutmis) — Plate 31
- ḥImn-ḥtp* ... (Amenothes ...), scribe — Page 50
- ḥIrwḥ* s. *Pḥ-šr-mn(?)* (— s. Psenminis[?]), taxpayer — Page 40
- ḥnh-pḥ-ḥrt* (Chapochrates), scribe — Pages 44, 64
- Wḥ-ḥb-rḥ* (Oaphres), scribe — Pages 97, 102
- Wn-ḥimn* s. *Pḥ-šr-ḥimn* (— s. Psenamounis), mummy — Page 90
- Wn-nfr* s. *Pḥ-ti-wsir* (Onnophris s. Petosiris) — Page 70
- Wn-nfr* s. ... (Onnophris s. ...), mummy — Page 91
- Wrš* (Orseus), scribe — Pages 43, 46, 52–53
- Wrš(?)*-..., scribe — Cat. no. **10** line 3
- Wsir-ḥir-ti-s* (Osorortais), scribe — Page 35 (n. 232)

8.2. DEMOTIC (*cont.*)**8.2.B. PERSONAL NAMES** (*cont.*)

- Wsr-wr* s. *Pa*-[...] (Osoroeris s. *Pa*[...]), scribe — Page 37
- Wsr-wr*(?) s. *P3-hb* (Osoroeris[?] s. *Phibis*), scribe — Cat. no. **49** line 2 — Page 59
- Wsr-wr* s. *Ns-p3y=w-t3.wy* (Osoroeris s. *Spotous*), scribe/official — Pages 67–68 (n. 469)
- Wsr-wr* s. *Hr* (Osoroeris s. *Horos*), scribe — Cat. no. **20** line 7 — Pages 50 (n. 329), 53 (n. 367), 56
- Wsr-wr* s. *Hr-m-hb* (Osoroeris s. *Harmais*), taxpayer — Page 64
- Wsr-wr* s. *Dd-hr, mw.t=s Ta-mn* (Osoroeris s. *Teos*, his mother being *Taminis*) — Page 108 — Plates 30–31
- Wsr*..., scribe — Page 50
- Br* (*Belles*), mummy — Page 94
- Br* (*Belles* the man of *T3-st-dmy*), mummy — Page 92
- Pa-ımn* (*Pamounis*), scribe — Page 47
- Pa-ımn* s. *Pa-rwh* (*Pamounis* s. —), taxpayer — Page 33
- Pa-ımn-ımnt*(?) s. *P3-tı-ımn-nsw-t3.wy* (— s. *Petemestous*), taxpayer — Cat. no. **60** line 1 — Page 92
- Pa-ımn*... s. *Ns*... (— s. —), scribe — Cat. no. **26** line 5 — Page 95
- Pa-ıry p3 rmt ıpy* (*Paeris* the man of *Luxor*), mummy — Cat. no. **8** line 2 — Pages 93, 141
- Pa-(ı)tm* s. *P3-hr-hnsw* (vars. *Pa-tm*[?] s. *P3-hr-hnsw*; *Pa-ıtm* s. *P3-hr-hnsw*) (*Patemis* s. *Pchorchonsis*), Taxpayer 22 — Pages 76, 94 (n. 675), 114, 119 — Plate 30
- Pa-ıw* (*Paous*), scribe — Pages 45–46
- Pa-ıw* s. *Pa-wn* (*Paous* s. *Pagonis*), Taxpayer 3 — Pages 37, 39, 44, 107
- Pa-ıly* (*Pales*) — Cat. no. **30** column i, line 4
- Pa-wn* s. *Pa-wsr* (*Pagonis* s. *Pausis*), Taxpayer 1 — Pages 31–32, 34–35, 40, 44, 105
- Pa-wn* s. *Pa-nfr* (*Pagonis* s. *Panouphis*), official — Page 99
- Pa-wn* s. *Pa-rt* (*Pagonis* s. *Parates*), scribe/official — Page 68
- Pa-wn* s. *Pa-dhwty-ııh* (*Pagonis* s. —), taxpayer — Pages 44 (n. 299), 106 (n. 778)
- Pa-wsr* (*Pausis*) — Pages 79–80 (n. 563)
- Pa-by*(?), scribe — Cat. no. **19** line 3
- Pa-bl*(?), taxpayer — Page 39
- Pa-bh* (*Pabouchis*) — Pages 68, 70
- Pa-bh* s. *N3-nfr*... (*Pabouchis* s. —), mummy — Page 91
- Pa-bh* s. *Ns-hr*(?) (*Pabouchis* s. *Esouris*[?]), scribe — Page 149
- Pa-bh* s. *Hr* (*Pabouchis* s. *Horos*), scribe — Page 149
- Pa-bh* s. *Hr-s3-ıs.t* (*Pabouchis* s. *Harsiesis*), mummy — Page 93
- Pa-p3-tny* ..., scribe — Page 80
- Pa-mn* s. *Pa-n3* (*Paminis* s. *Panas*), taxpayer — Page 34
- Pa-mn* s. *Pa-nfr* (*Paminis* s. *Panouphis*), mummy — Page 92
- Pa-mn* s. *Pa-rt* (*Paminis* s. *Parates*) — Plate 31
- Pa-mn* s. *Pa-hnm* (*Paminis* s. —) — Page 36 (n. 242)
- Pa-mn-n-s* s. *P3-tı-ımn-nsw-t3.wy* (*Pamonnasis* s. *Petemestous*) — Plate 30
- Pa-mnt p3 swnw* (*Pamonthes* the doctor), mummy — Pages 91, 179
- Pa-n3* (*Panas*, spouse of *Taous*) — Plate 30
- Pa-n3* (*Panas*), mummy — Page 90
- Pa-n3* s. *P3-hl-hnsw* (vars. *Pa-n3* s. *P3-hr-hnsw*, *Pa-n3* s. *P3-hry-hnsw*) (*Panas* s. *Pchorchonsis*), Taxpayer 16 — Pages 40, 90–93, 113, 119, 126, 133 — Plate 30
- Pa-n3* s. *P3-...-mn* (*Panas* s. —), taxpayer — Page 90
- Pa-n3* s. *Ns-p3-mty* (*Panas* s. *Espemetis*) — Page 131 — Plate 30

8.2. DEMOTIC (*cont.*)**8.2.B. PERSONAL NAMES** (*cont.*)

- Pa-nꜣ-ḥt.w* s. *Hryꜣw* (Panechatis s. Herieus), taxpayer — Page 51
- Pa-nyꜣ* s. *Pa-...* (Panas s. —), taxpayer — Page 90
- Pa-nfr* s. *Ns-nꜣyꜣw-ḥmn-īw* (Panouphis s. Snachomneus) — Cat. no. **4** line 5 — Plate 30
- Pa-nfr* s. *Pꜣ-šr-nꜣ-ntr.w* (Panouphis s. Psenenteris) — Pages 115, 131 — Plate 32
- Pa-nfr* s. *Pꜣ-ti-nfr-ḥtp* (Panouphis s. Petenephotos), Taxpayer 12 — Pages 34, 90, 112 (n. 801), 115, 123 — Plate 32
- Pa-nfr* s. *Dd-ḥr* (Panouphis s. Teos) — Cat. no. **30** column i, line 2 — Plate 31
- Pa-nfr* s. *Dḥwty-sdm* (Panouphis s. Thotsutmis), taxpayer — Page 99
- Pa-nfr-ḥtp pꜣ ꜣ* s. *Pꜣ-šr-mn* (Panephotos the elder s. Psenminis), taxpayer — Page 49
- Pa-rt* (Parates, father of Tais) — Plate 30
- Pa-rt* (Parates, spouse of Tiamounis) — Plate 31
- Pa-rt* (Parates), scribe — Pages 35–36, 40
- Pa-rt* s. *ꜣIwꜣf-ꜣw* (Parates s. —) — Cat. no. **19** line 1 — Plate 30
- Pa-rt* s. *ꜣIwꜣf-ꜣnh* (Parates s. Ephonuchos), scribe — Page 80
- Pa-rt* s. *Pa-mꜣy* (Parates s. Pmois), scribe — Page 64
- Pa-rt* s. *Pa-dḥwty* (Parates s. Pathotes), taxpayer — Page 39
- Pa-rt* s. *Pꜣ-ti-nfr-ḥtp* (Parates s. Petenephotos), taxpayer — Cat. no. **28** line 2 — Pages 32–33, 110 (n. 790)
- Pa-rt* s. *Pꜣyꜣ-ꜣw ...* (Paret s. Piophitou[?]), taxpayer — Page 45
- Pa-rt* s. *Ḥr-m-ḥb* (var. *Pa-rt* s. *Ḥr-m-ḥb*; Parates s. Harmais), scribe — Cat. no. **7** line 5 — Pages 87 (n. 623), 91, 100
- Pa-ḥy* (Pais), scribe — Page 66
- Pa-ḥy* s. *Pa-rt* (Pais s. Parates), Taxpayer 7 — Pages 32–33, 36, 110 (n. 789)
- Pa-ḥr* (Pauris, spouse of Teteneophotes) — Plate 31
- Pa-ḥr* (Pauris), scribe — Pages 33 (nn. 195–96, 203, 229), 90
- Pa-ḥr* s. *Pa-nfr* (Paos s. Panouphis) — Cat. nos. **4** line 8; **30** column i, line 3 — Plate 32
- Pa-ḥr* s. *Pa-ḥy...* (Pauris s. Pais), mummy — Page 95
- Pa-ḥr* s. *Pa-ḥnm* (Pauris s. Pachnoumis), scribe — Page 47
- Pa-ḥr ...* (Pauris ...), scribe — Cat. no. **54** line 3
- Pa-ḥtr* s. *Pa-tꜣ.wy* (Phatres s. Patous), mummy — Page 91
- Pa-ḥy* (Paches), scribe — Cat. nos. **11** line 2; **12** line 2; **24** line 2; **28** line 4; **46** line 2 — Pages 32–34, 36, 40, 111 (n. 793)
- Pa-ḥy* s. *Pa-rt* (var. *Pa-ḥy* s. *Pa-rt*; Paches s. Parates), Taxpayer 28 — Cat. nos. **21** line 1; **41** line 1; **48** line 1 — Pages 59, 77, 121
- Pa-ḥnm* (Pachnoumis), scribe — Page 80
- Pa-ḥnm* s. *Pa-ḥr* (Pachnoumis s. Pauris), official — *see* Pachnoumis s. Pauris
- Pa-ḥnm* s. *Pa-ḥr* (Pachnoumis s. Pauris), taxpayer — Page 48
- Pa-ḥnm* s. *Ta-pꜣ-wr* (Pachnoumis s. Tapoeris), taxpayer — Page 36
- Pa-smꜣ-tꜣ.wy* s. *Pa-nꜣ-ḥt.w* (Pasomtous s. Pechutes), official — Page 93
- Pa-sny* s. *Pa-ḥnm* (Pasenis s. Pachnoumis), scribe/official — Page 36 (n. 242)
- Pa-tꜣ.wy* s. *Pꜣ-wr* (Patous s. Poeris), scribe — Pages 47–48
- Pa-tꜣ.wy* s. *Pꜣ-ti-īry-ḥms-nfr* (Patous s. Petearsenouphis), scribe — Page 47
- Pa-tꜣ.wy* s. *Ḥr-sꜣ-īst* (Patous s. Harsiesis), scribe — Page 49
- Pa-tm* s. *Pa-nfr* (Patemis s. Panouphis) — Page 115 — Plate 32
- Pa-krf(?)* s. *Pꜣ-šr-wsir* (— s. Psenosiris), taxpayer — Page 34
- Pa-dḥwty* (Pathotes), scribe — Pages 32–34
- Pꜣ-īr* s. *Pꜣ-ti-wsir* (Paeris s. Petosiris), taxpayer — Page 44

8.2. DEMOTIC (*cont.*)**8.2.B. PERSONAL NAMES** (*cont.*)

- Pz-^cn* (Panis) — Cat. no. **30** column i, line 7
- Pz-^cn* (Panis), scribe — Cat. nos. **5** line 2; **25** line 2; **51** line 2 — Pages 32, 34–35 (n. 225), 40, 49, 54–55
- Pz-^cn* s. *ꜣy-m-ḥtp* (Panis s. Imouthes), taxpayer — Pages 50, 56, 89, 95
- Pz-^cl* s. *Pz-šr-mn pꜣ wꜣḥ-mw* (var. *Pa-^cly*, *Pz-^cly*; Pales s. Psenminis the choachyte), Taxpayer 35 — Cat. nos. **26** line 1; **36** line 5; **40** recto, line 1; **52** line 1 — Pages 49–50, 56, 89, 95, 123, 125 (nn. 840–41)
- Pz-wꜣḥ-...* s. *Pz-wr* (— s. Poeris the shepherd), mummy — Page 93
- Pz-wr* s. *Pa-mnt* (Poeris s. Pamonthes), scribe — Page 64
- Pz-wr* s. *Pz-ti-ḥmn* (Poeris s. Petamounis), scribe — Page 48
- Pz-wr-5* s. *Dḥwty-ḥr-ti-s* (Portis s. Thotortaios), scribe — Pages 92, 100
- Pz-wrm* ... (Poulemis[?] s. ...) — Cat. no. **17** column ii, line 4
- Pz-brg*, mummy — Page 91
- Pz-bl* s. *Pz-ti-wsir* (— s. Petosiris), taxpayer — Page 39
- Pz-my* s. *Dd-ḥr* (Pemaus s. Teos), Taxpayer 13 — Cat. nos. **51** line 1; **58** line 1 — Pages 34–35, 112, 139, 144, 153
- Pz-mrr* — Plate 30
- Pz-nꜣ(?)*, scribe — Cat. nos. **36** line 6; **47** line 3
- Pz-rw...* — Cat. no. **17** column ii, line 2
- Pz-rmt-mm* s. *Pz-ti-ḥmn* (— s. Petamounis), taxpayer — Page 71
- Pz-rmt-...*, scribe — Pages 64, 80
- Pz-lwḥ* s. *Pz-ti-ḥmn* (— s. Petamounis), mummy — Page 94
- Pz-hb* (Phibis), scribe — Pages 89, 94
- Pz-hb* s. *ꜣnpw-ḥr-ti-s* (Phibis s. —), taxpayer — Page 49
- Pz-hb* s. *ꜣ-pḥt* (Phibis s. Apathes), scribe — Pages 43, 50, 96–97 (n. 705), 100, 102
- Pz-hb* s. *Ḥr-nfr* (Phibis s. Harnouphis), official — Pages 69–70
- Pz-hb* s. *Dḥwty-ḥr-ti-s* (Phibis s. Thotortaios) — Pages 67–68
- Pz-hb* s. *Dḥwty-rs* (Phibis s. Thotroisis) — Page 70
- Pz-ḥr*, scribe — Pages 32 (nn. 188–89), 78
- Pz-ḥtr* (Phatres) — Cat. no. **30** column i, line 10 — Page 33 (n. 204)
- Pz-ḥtr* s. *sp-2* (Phatres s. Phatres), scribe — Page 46
- Pz-ḥtr-ḥw* s. *ꜣmn-ḥtp* (Phatreus s. Amenothes), taxpayer — Page 44
- Pz-ḥt* (Pechutes s. Krouris s. Teos), taxpayer — Cat. no. **20** line 4 — Pages 50, 53, 56
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- Pꜣ-ti-ḫmn-nsw-tꜣ.wy* s. ... (Petemestous s. ...) — Cat. no. **30** column ii, line 1
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- Ta-īmn* (Tamounis), mummy — Cat. no. **27** line 1 — Page 97
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- OrSuec* 23–24 (1974–1975) O. BM 5709 (*OrSuec* 23–24: 25–26 [¶14]) — Pages 88 (n. 636), 91, 114
- OrSuec* 23–24 (1974–1975) O. BM 5782 (*OrSuec* 23–24: 26–27 [¶15]) — Page 90
- OrSuec* 23–24 (1974–1975) O. BM 5730 (*OrSuec* 23–24: 27–29 [¶16]) — Pages 92, 101–02 (nn. 749, 759), 116, 157
- OrSuec* 23–24 (1974–1975) O. BM 5744 (*OrSuec* 23–24: 29–30 [¶17]) — Pages 93, 99 (n. 734), 101 (nn. 749–50), 116, 152, 157
- OrSuec* 23–24 (1974–1975) O. BM 5734 (*OrSuec* 23–24: 30–31 [¶18]) — Pages 93 (n. 669), 99 (n. 729), 116
- OrSuec* 23–24 (1974–1975) O. BM 5737 (*OrSuec* 23–24: 31–33 [¶19]) — Pages 93, 99 (n. 730), 116
- OrSuec* 23–24 (1974–1975) O. BM 5755 (*OrSuec* 23–24: 33–34 [¶20]) — Pages 94, 99 (n. 730), 116
- OrSuec* 23–24 (1974–1975) O. BM 5729 (*OrSuec* 23–24: 34–36 [¶21]) — Pages 94, 117
- OrSuec* 23–24 (1974–1975) O. BM 5738 (*OrSuec* 23–24: 35–36 [¶22]) — Pages 94, 117, 157
- OrSuec* 23–24 (1974–1975) O. Berlin P. 19976 (*OrSuec* 23–24: 36–38 [¶23]) — Page 91
- OrSuec* 23–24 (1974–1975) O. Bodl. Eg. Inscr. 371 (*OrSuec* 23–24: 38–39 [¶24]) — Pages 93, 101–02 (nn. 749, 758)
- OrSuec* 23–24 (1974–1975) O. BM 5740 (*OrSuec* 23–24: 39–40 [¶25]) — Pages 88–89 (nn. 635, 641), 94, 118, 127 (n. 848)
- OrSuec* 23–24 (1974–1975) O. BM 5753 (*OrSuec* 23–24: 40–41 [¶26]) — Pages 88–89 (nn. 635, 641), 94, 118, 127 (n. 848)
- OrSuec* 23–24 (1974–1975) O. BM 5767 (*OrSuec* 23–24: 41–42 [¶27]) — Pages 88–89 (nn. 634, 641, 643), 94, 118, 127 (n. 848)
- OrSuec* 23–24 (1974–1975) O. BM 5756 (*OrSuec* 23–24: 42–43 [¶28]) — Pages 88–89 (nn. 634, 641, 643), 94, 118, 127 (n. 848)
- OrSuec* 25–26 (1976–1977) O. Wien KhM 6010 (*OrSuec* 25–26: 5–7 [¶1]) — Pages 37–39 (nn. 256, 258, 260, 262), 107
- OrSuec* 27–28 (1978–1979) O. Berlin P. 6359 (*OrSuec* 27–28: 6–7 [¶1]) — Pages 42 (n. 277), 44 (nn. 300–01)
- OrSuec* 27–28 (1978–1979) O. BM 5688 (*OrSuec* 27–28: 7–8 [¶2]) — Pages 42 (n. 277), 44 (nn. 297, 300), 116, 120
- OrSuec* 27–28 (1978–1979) O. BM 25026 (*OrSuec* 27–28: 8–9 [¶3]) — Pages 42 (n. 278), 44 (nn. 297, 301), 106
- OrSuec* 27–28 (1978–1979) O. BM 5708 (*OrSuec* 27–28: 9–10 [¶4]) — Pages 55 (n. 377), 116, 139, 154, 174
- OrSuec* 27–28 (1978–1979) O. BM 20265 (*OrSuec* 27–28: 10–11 [¶5]) — Pages 37 (n. 257), 39 (n. 263), 42 (n. 285), 44 (n. 305), 107, 164
- OrSuec* 27–28 (1978–1979) O. BM 19953 (*OrSuec* 27–28: 11–12 [¶6]) — Pages 42 (n. 277), 44, 178
- OrSuec* 27–28 (1978–1979) O. BM 25531 (*OrSuec* 27–28: 12 [¶7]) — Pages 42 (n. 278), 44
- OrSuec* 27–28 (1978–1979) O. KhM 8579 (*OrSuec* 27–28: 13–14 [¶8]) — Page 47
- OrSuec* 27–28 (1978–1979) O. BM 20321 (*OrSuec* 27–28: 14–15 [¶9]) — Pages 51, 79–80 (nn. 559, 563, 566, 578)
- OrSuec* 27–28 (1978–1979) O. BM 5764 (*OrSuec* 27–28: 16–17 [¶11]) — Page 47
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- OrSuec* 27–28 (1978–1979) O. BM 20229 (*OrSuec* 27–28: 18–19 [¶13]) — Page 48
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- OrSuec* 27–28 (1978–1979) O. BM 50497 (*OrSuec* 27–28: 20–21 [¶15]) — Pages 48, 124
- OrSuec* 27–28 (1978–1979) O. BM 24931 (*OrSuec* 27–28: 21–22 [¶16]) — Page 49
- OrSuec* 27–28 (1978–1979) O. Ash. 794 (*OrSuec* 27–28: 22–23 [¶17]) — Page 49
- OrSuec* 27–28 (1978–1979) O. Wien 247 (*OrSuec* 27–28: 23–24 [¶18]) — Page 50

8.8. PRIMARY SOURCES CITED (*cont.*)**8.8.C. PAPYROLOGICAL PERIODICALS** (*cont.*)**OrSuec** (*cont.*)

- OrSuec* 27–28 (1978–1979) O. BM 12168 (*OrSuec* 27–28: 24–25 [¶19]) — Page 46
- OrSuec* 27–28 (1978–1979) O. BM 5768 [5762] (*OrSuec* 27–28: 25–26 [¶20]) — Pages 42 (n. 285), 44, 118, 164
- OrSuec* 29 (1980) O. BM 5741 (*OrSuec* 29: 6 [¶1]) — Pages 74 (n. 524), 76 (n. 539), 78 (n. 553)
- OrSuec* 29 (1980) O. BM 19518 (*OrSuec* 29: 7–8 [¶2]) — Pages 74–76 (nn. 525, 530, 534), 78 (n. 553)
- OrSuec* 29 (1980) O. BM 19338 (*OrSuec* 29: 8 [¶3]) — Pages 74 (n. 522), 76
- OrSuec* 29 (1980) O. BM 5726 (*OrSuec* 29: 9 [¶4]) — Pages 74–76 (nn. 522, 530)
- OrSuec* 29 (1980) O. BM 5713 (*OrSuec* 29: 10 [¶5]) — Pages 74–76 (nn. 523, 530), 117
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- OrSuec* 29 (1980) O. BM 20124 (*OrSuec* 29: 12 [¶7]) — Pages 74 (n. 524), 77, 116
- OrSuec* 29 (1980) O. BM 5690 (*OrSuec* 29: 13 [¶8]) — Pages 74 (n. 523), 77, 118
- OrSuec* 29 (1980) O. BM 25281 (*OrSuec* 29: 14 [¶9]) — Pages 74 (n. 529), 77, 96 (n. 708), 122
- OrSuec* 29 (1980) O. BM 5696 (*OrSuec* 29: 15 [¶10]) — Pages 74–75 (nn. 522, 530), 77, 120
- OrSuec* 29 (1980) O. BM 5698 (*OrSuec* 29: 16 [¶11]) — Pages 74 (n. 524), 77, 120
- OrSuec* 29 (1980) O. BM 5701 (*OrSuec* 29: 16–17 [¶12]) — Pages 74–75 (nn. 523, 530), 77, 120
- OrSuec* 29 (1980) O. MME 1965: 10 (*OrSuec* 29: 17–18 [¶13]) — Pages 74 (n. 523), 77
- OrSuec* 29 (1980) O. BM 25287 (*OrSuec* 29: 19 [¶15]) — Pages 74 (n. 529), 78, 96 (n. 708), 122
- OrSuec* 29 (1980) O. BM 5722 (*OrSuec* 29: 20 [¶16]) — Pages 74–75 (nn. 526, 530), 78, 166
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- OrSuec* 29 (1980) O. Berlin P. 6263 (*OrSuec* 29: 24–25 [¶21]) — Pages 74 (n. 522), 78, 120
- OrSuec* 30 (1981) O. BM 5702 (*OrSuec* 30: 35–36 [¶26]) — Pages 118, 149
- OrSuec* 30 (1981) O. BM 5678 (*OrSuec* 30: 34–35 [¶24]) — Pages 116, 149
- OrSuec* 31–32 (1982–1983) O. BM 5724 (*OrSuec* 31–32: 6–7 [¶1]) — Pages 40, 115
- OrSuec* 31–32 (1982–1983) O. Uppsala 1307 (*OrSuec* 31–32: 7–8 [¶2]) — Pages 69–71 (nn. 483, 498, 503)
- OrSuec* 31–32 (1982–1983) O. BM 20279 (*OrSuec* 31–32: 8 [¶3]) — Pages 79–80 (nn. 561, 563, 577)
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- PSBA* 14 (1892) O. BM 5837 (*RE* 4: 186–87 = *PSBA* 14: 89 = *DO Métrologie* 202 = *DO Louvre*: 64) — Pages 74 (n. 522), 76, 118
- PSBA* 14 (1892) O. BM 14203 (*RE* 4: 187 = *PSBA* 14: 88 = *DO Métrologie* 202 = *DO Louvre*: 64) — Pages 74 (n. 522), 76, 162

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- RdÉ* 18 (1966) P. Louvre 2430 (*RdÉ* 18: 7–30) — Page 129 (n. 858)

RE

- RE* 3 (1883) P. Louvre 2328 (*RE* 3: 134, pl. 5) — Page 152
- RE* 4 (1885) O. BM 5837 (*RE* 4: 186–87 = *PSBA* 14: 89 = *DO Métrologie* 202 = *DO Louvre*: 64) — Pages 74 (n. 522), 76, 118
- RE* 4 (1885) O. BM 14203 (*RE* 4: 187 = *PSBA* 14: 88 = *DO Métrologie* 202 = *DO Louvre*: 64) — Pages 74 (n. 522), 76, 162
- RE* 6 (1888) O. Louvre ? (*GO Wilcken* 309 + *RE* 6: 10) — Page 50

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RechPap 4 (1967) P. Sorb. dem. and gr. 2301 and 1196 (*RechPap* 4: 99–106) — Page 17

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8.8.D. UNPUBLISHED PAPYROLOGICAL SOURCES

P. Ashmolean dem. inv. 1984.93 (unpublished) — Page 16

P. Sorb. gr. inv. 211–212 (unpublished) — Pages 15, 60 (n. 414)

8.8.E. ERRONEOUS INVENTORY NUMBERS

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O. BM 5709 + 5717 + 5721 (sic) — Pages 91 (n. 658), 114 (n. 805)

O. BM 5739 (sic) — Pages 94 (n. 677), 118 (n. 822)

O. BM 5768 (sic) — Page 118 (n. 816)

O. BM 5784 (sic) — Pages 40 (n. 272), 115 (n. 807)

O. BM 19349 (sic) — Pages 34 (n. 219), 111 (n. 794)

8.8.F. OTHER SOURCES

P. Ashmolean 1945.94 + P. Louvre AF 6345 (“Griffith and Louvre fragments”) — Page 3

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P. Berlin 3063 (P. Reinhardt) — Page 3

P. Berlin P. 13446 A–H, K–L + P. Cairo ar. 3465 (J 43502) (P. Ahiqar palimpsest) — Page 4 (n. 20)

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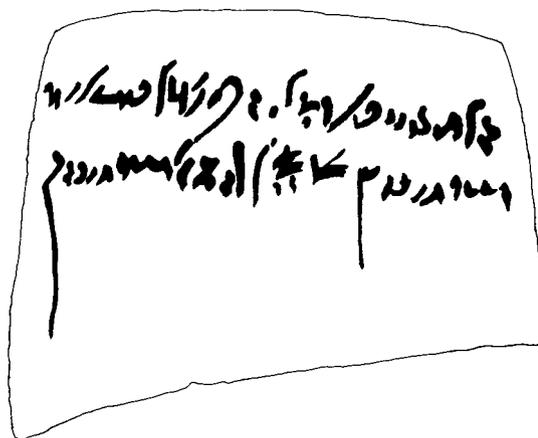
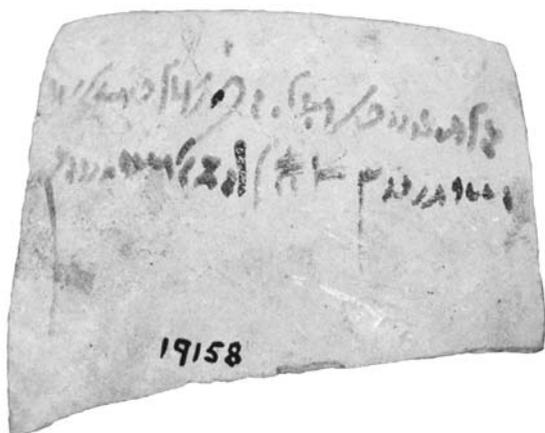
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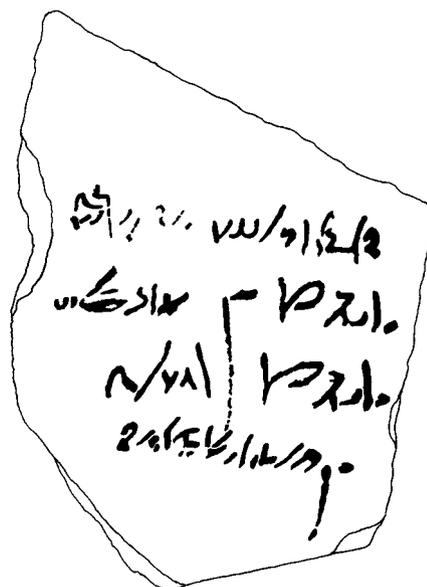
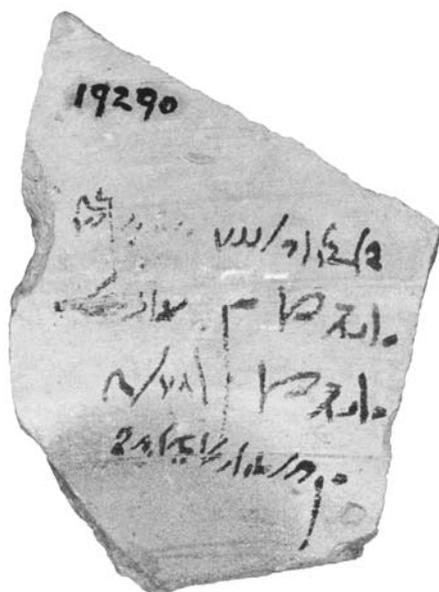
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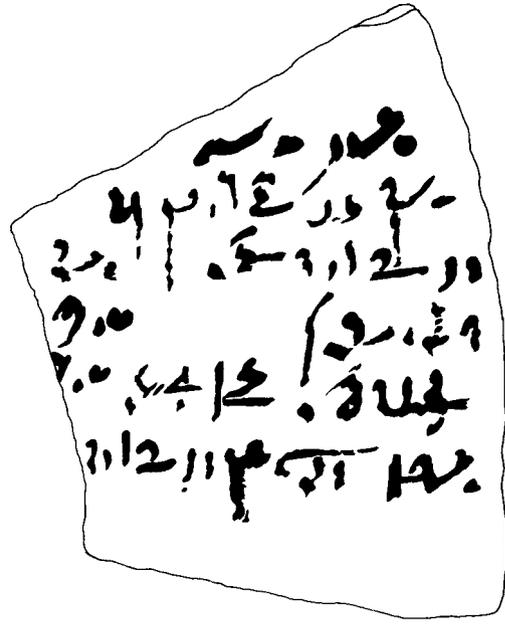
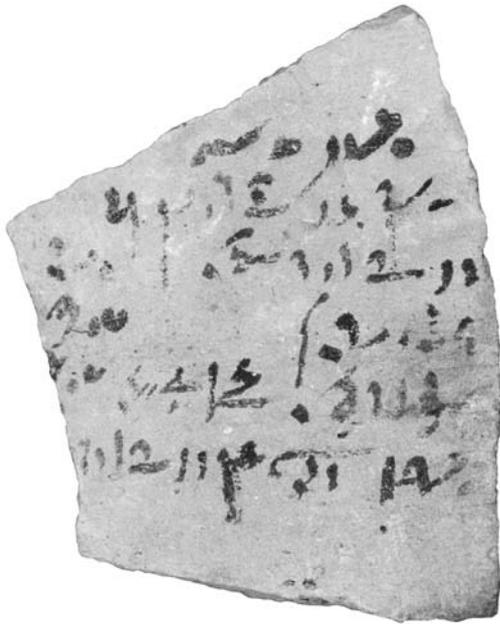
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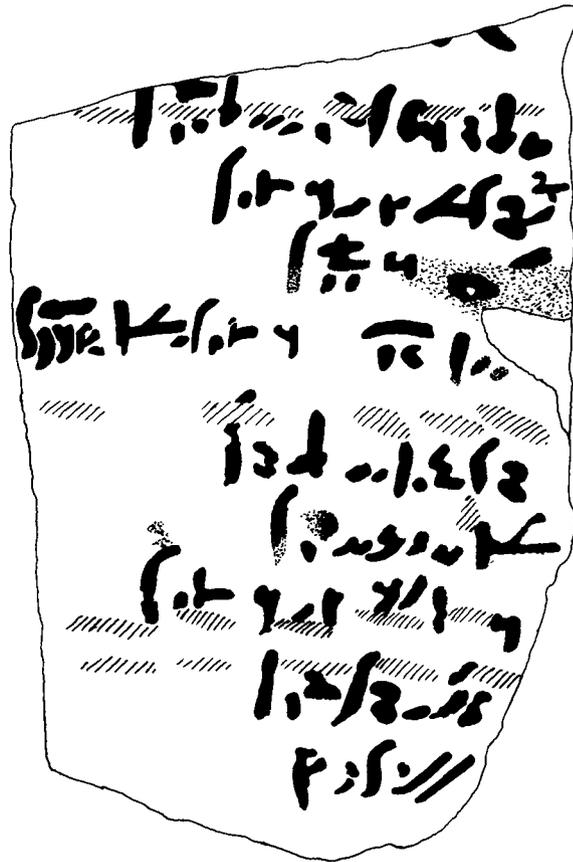
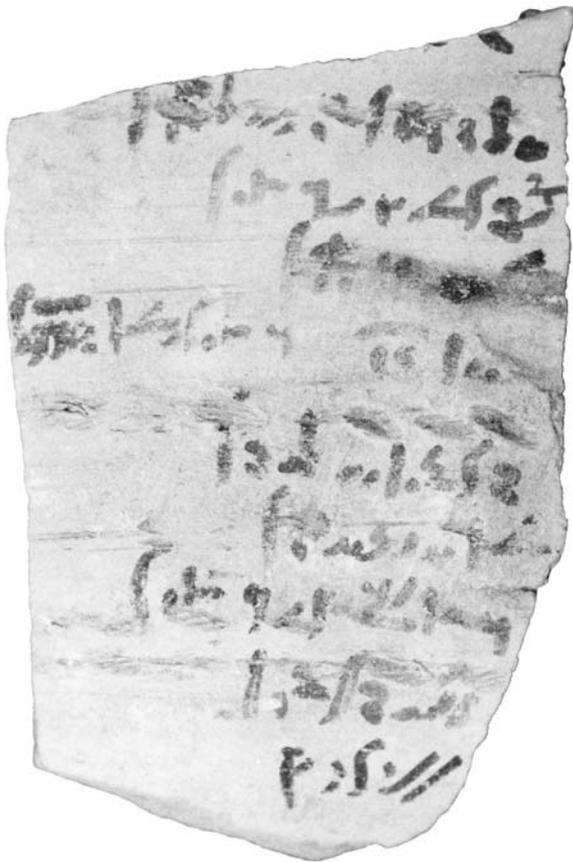
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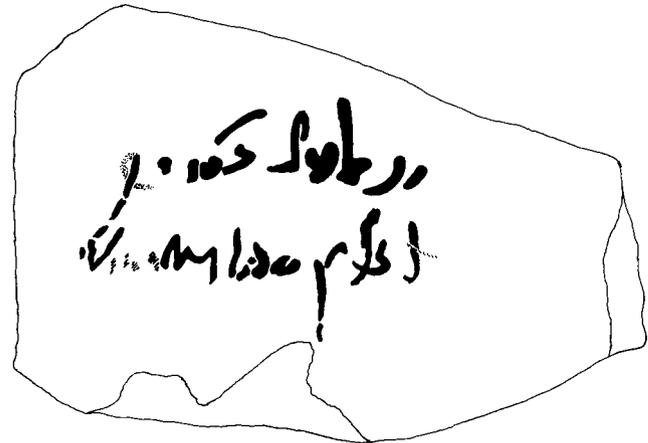
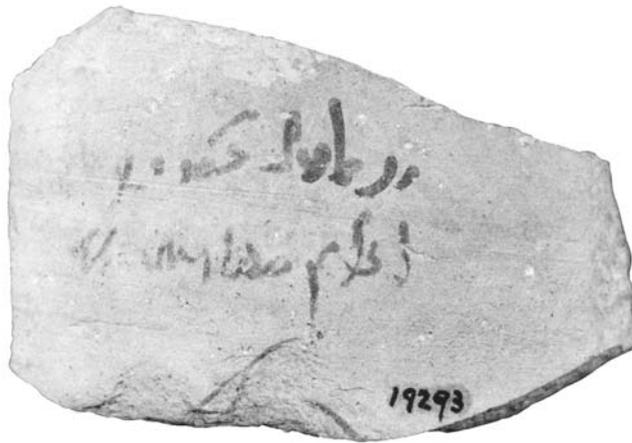
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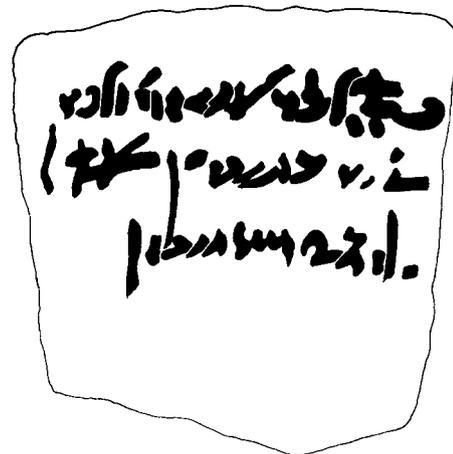
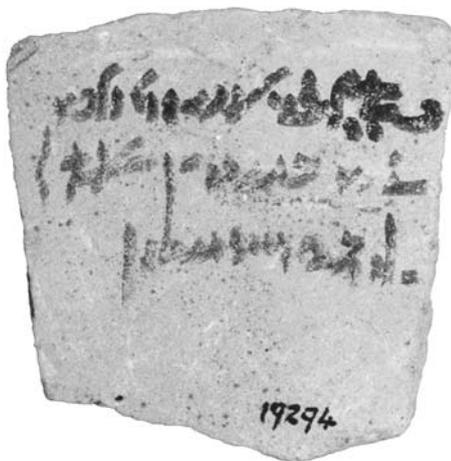
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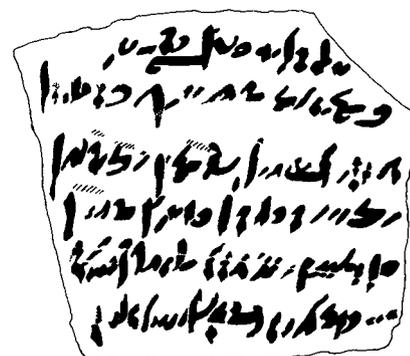
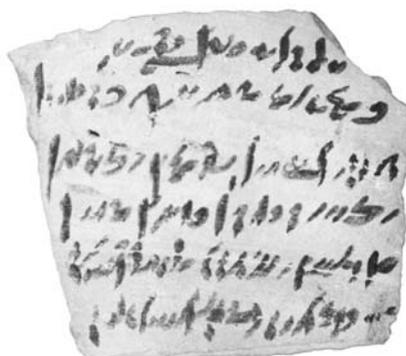
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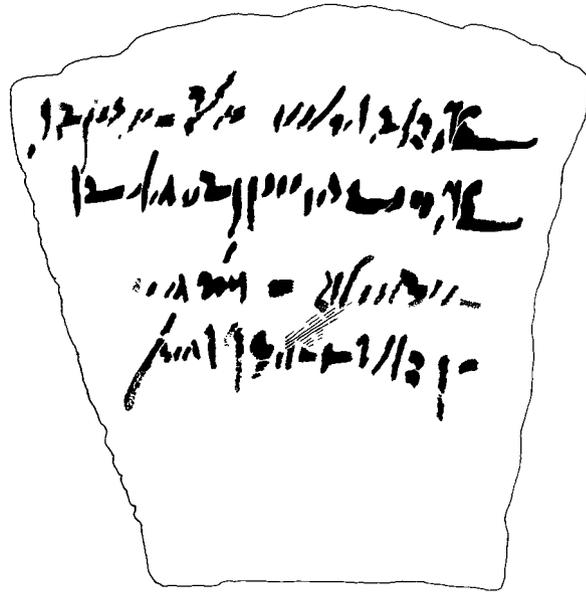


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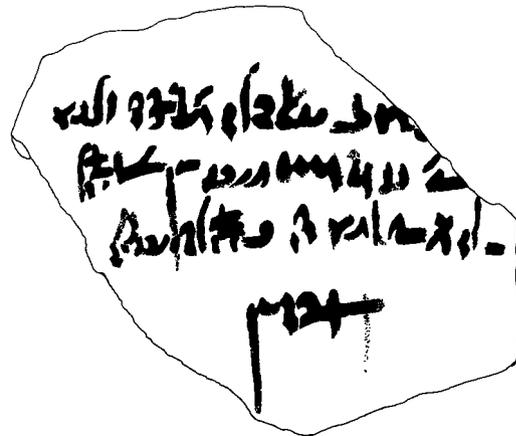
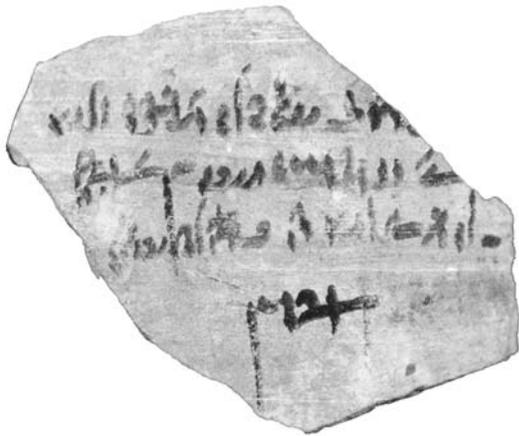


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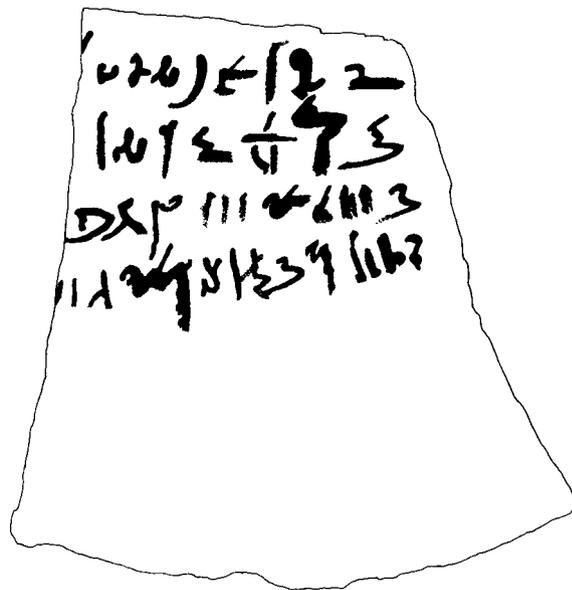
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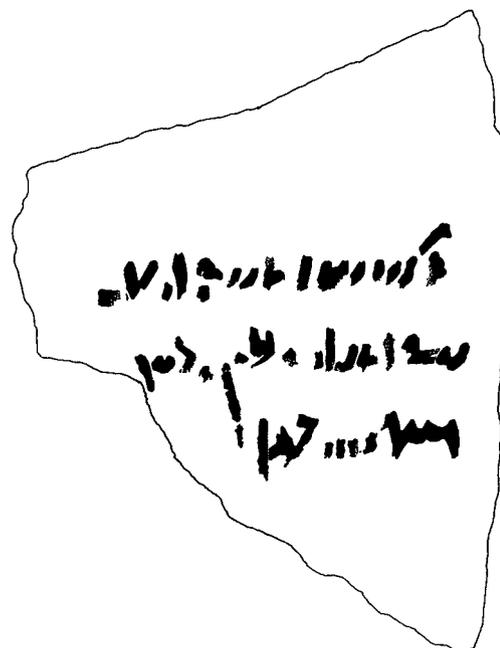
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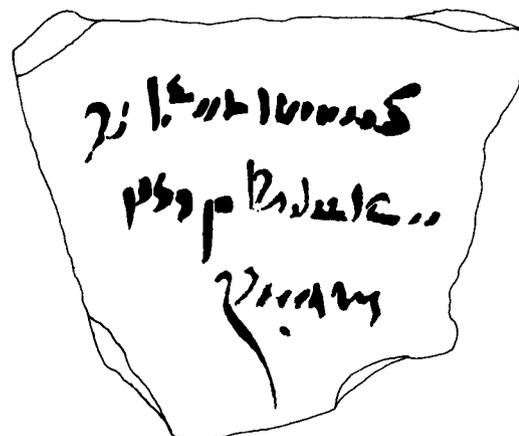
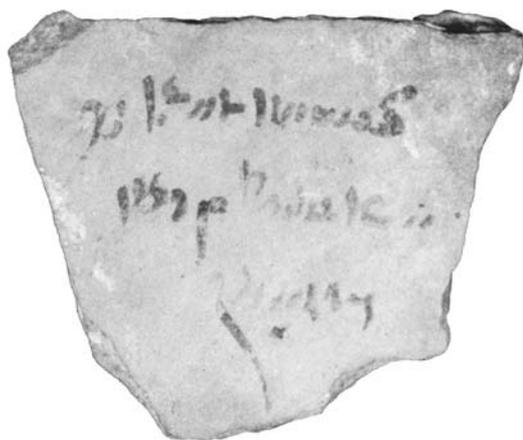
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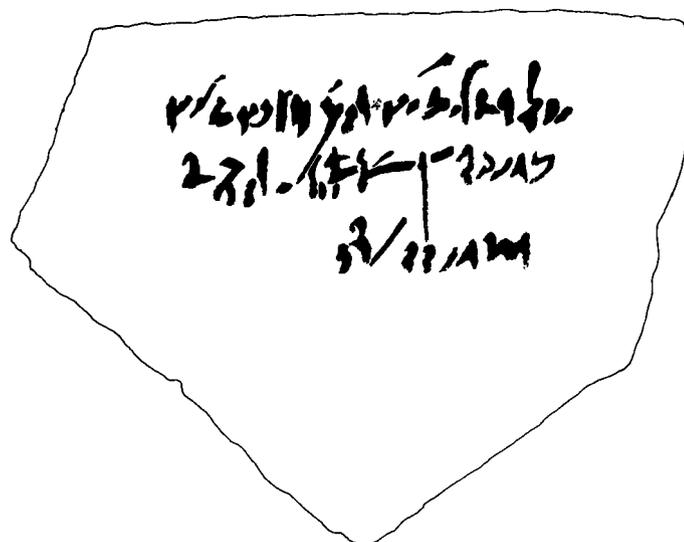
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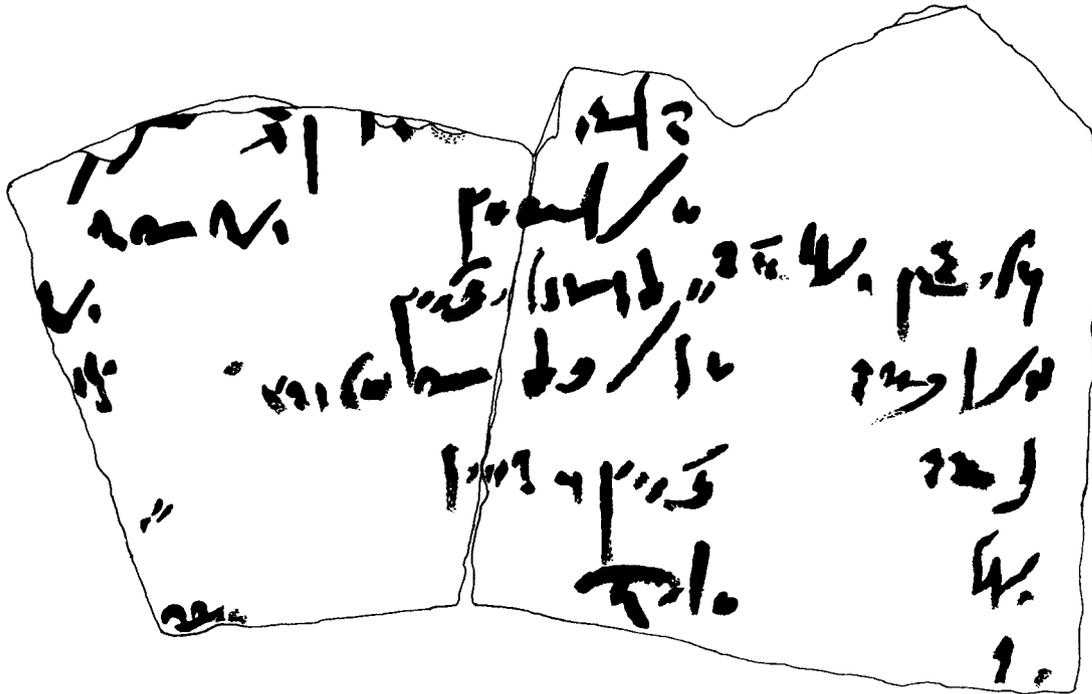
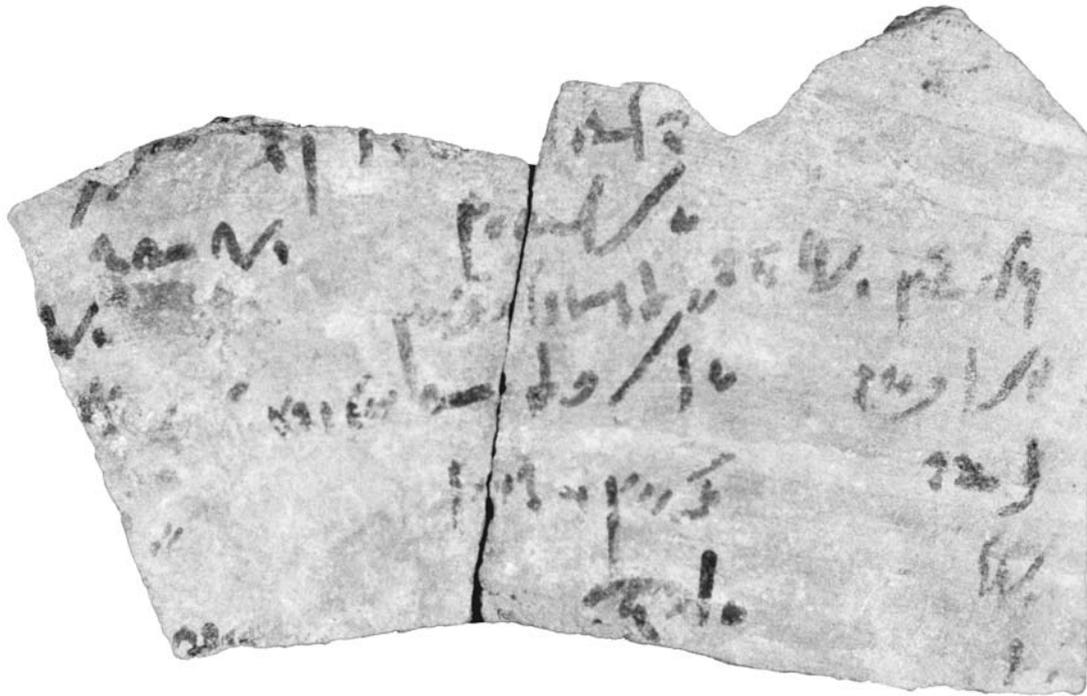
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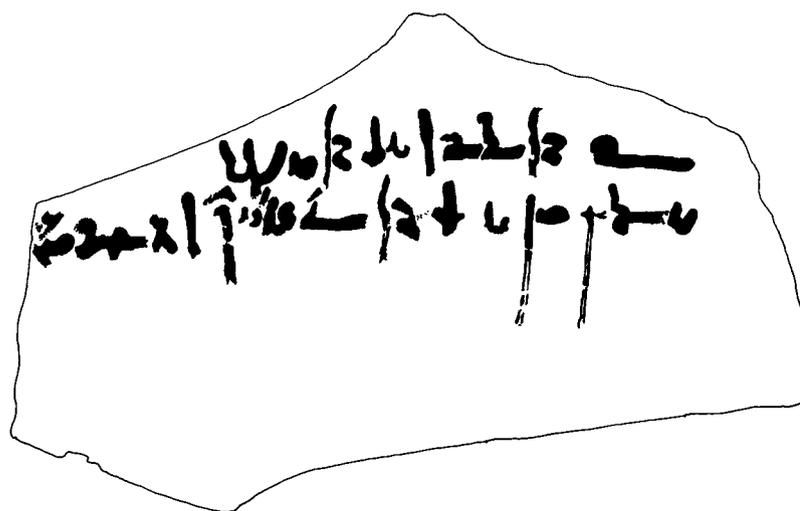
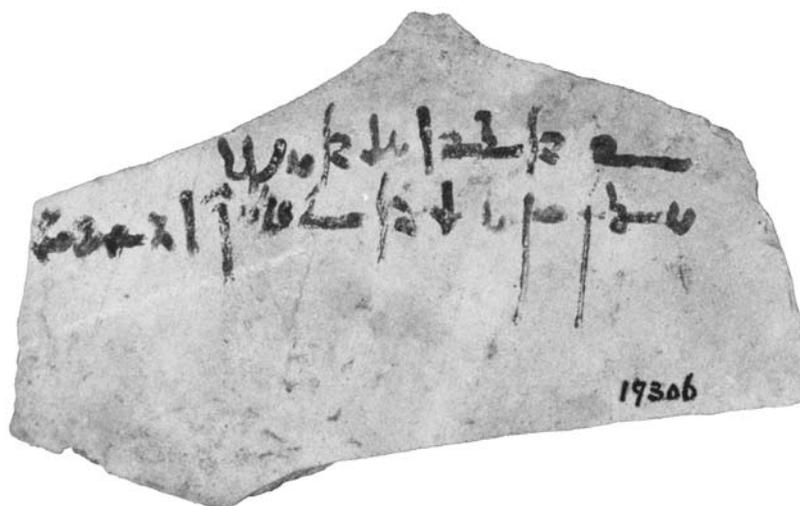
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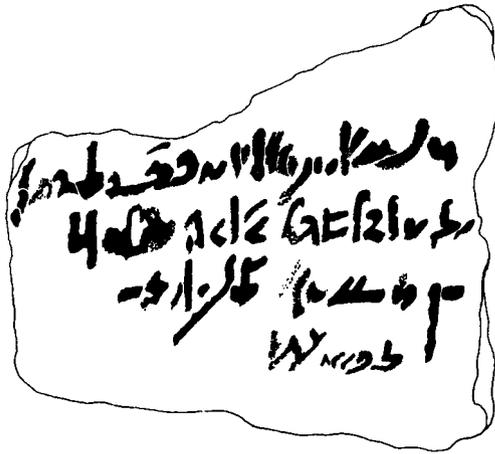
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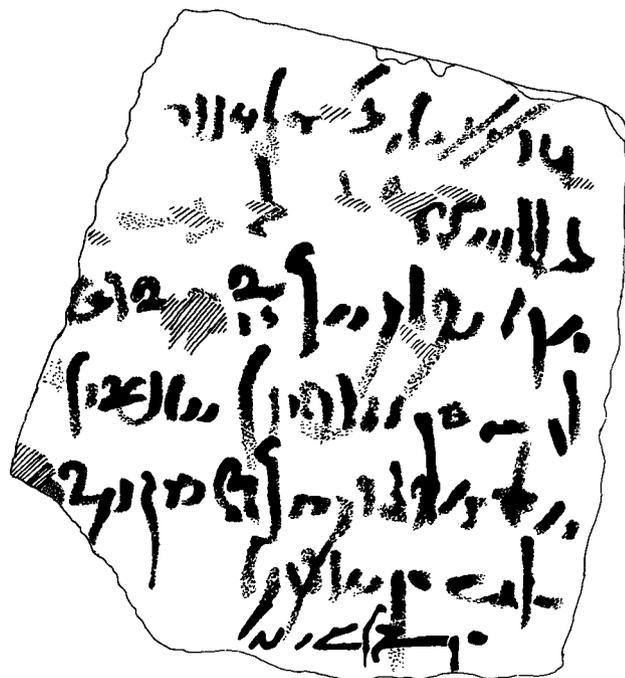
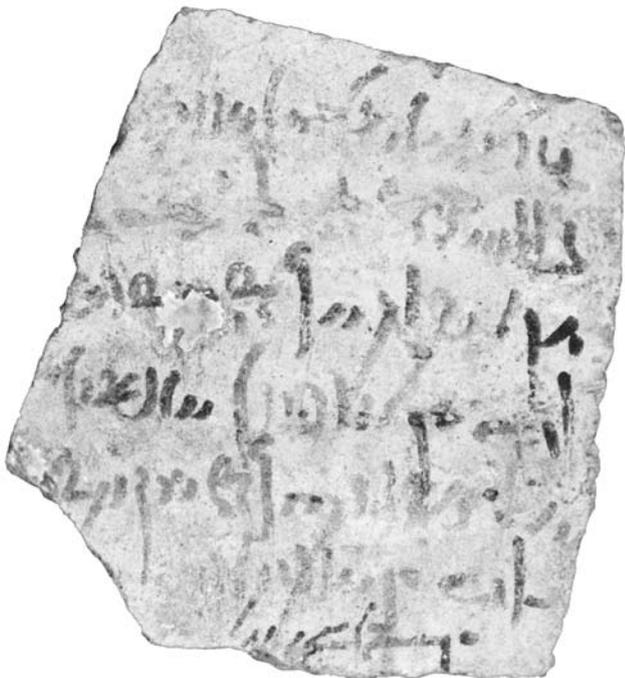
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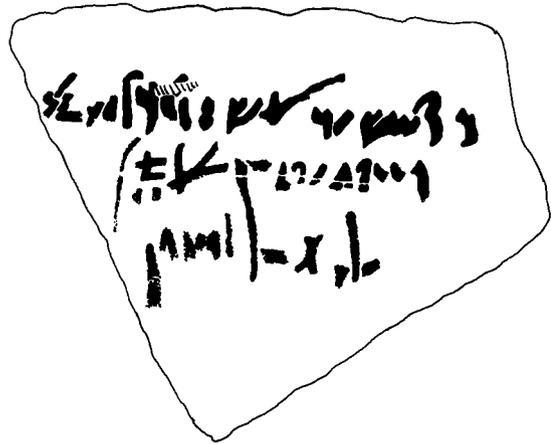
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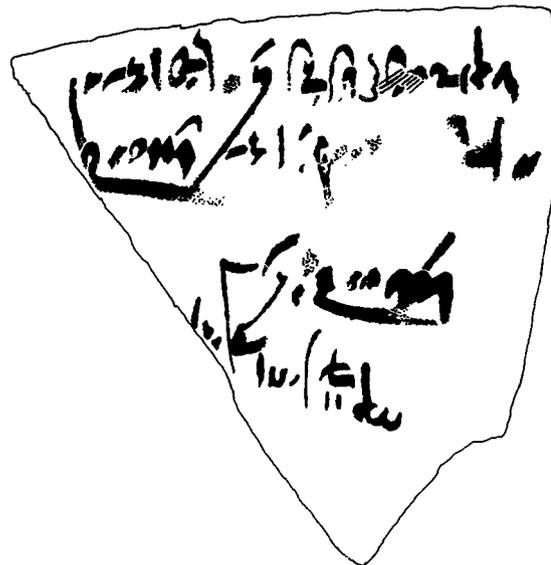
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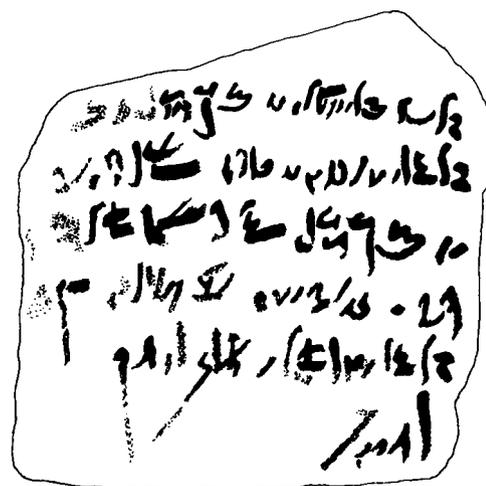
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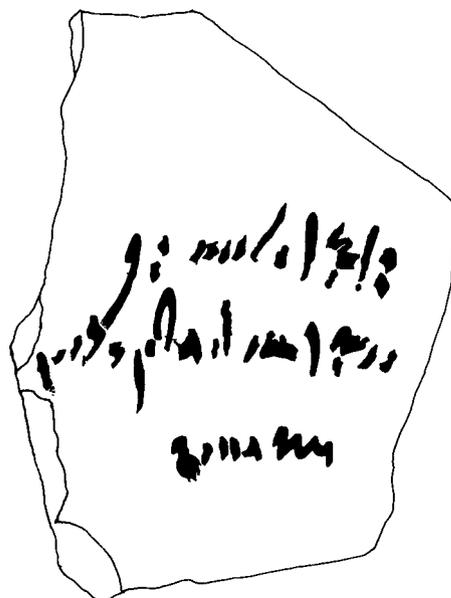
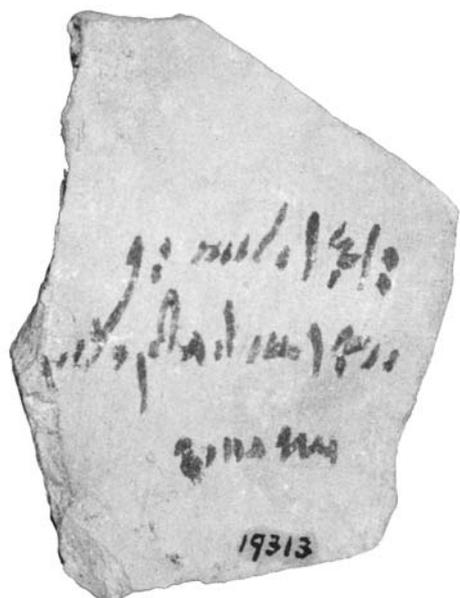


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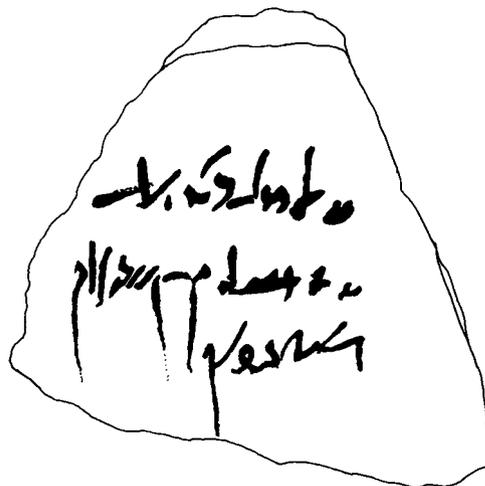
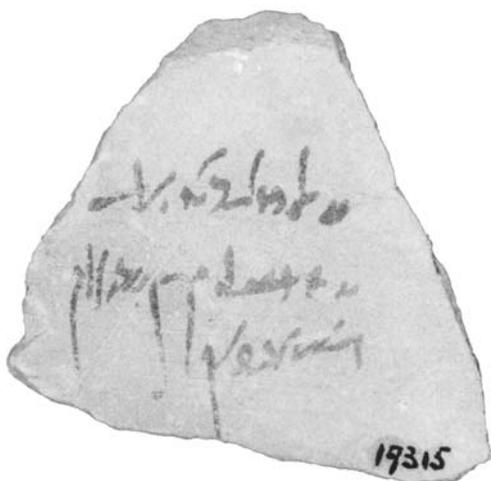


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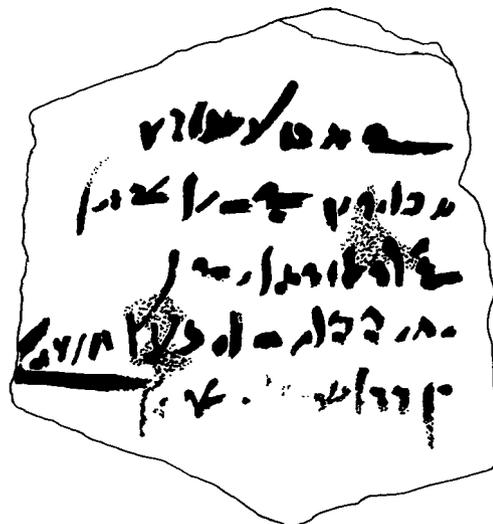
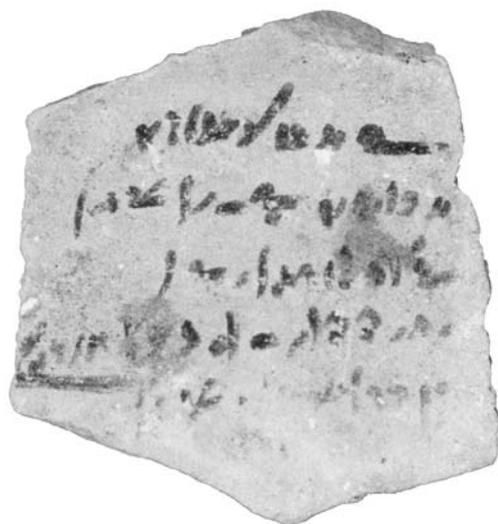
Plate 12



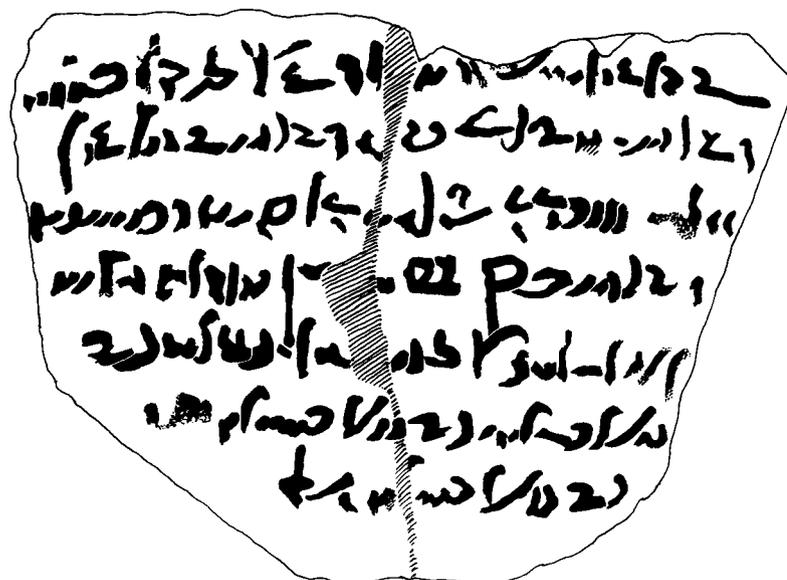
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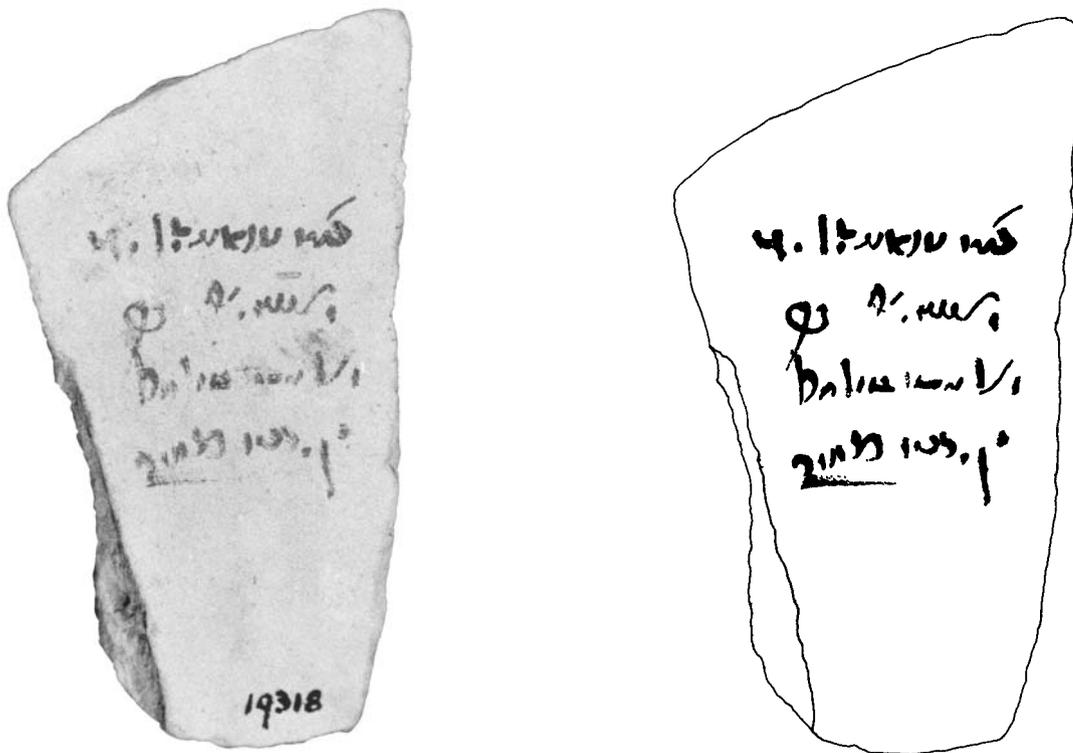
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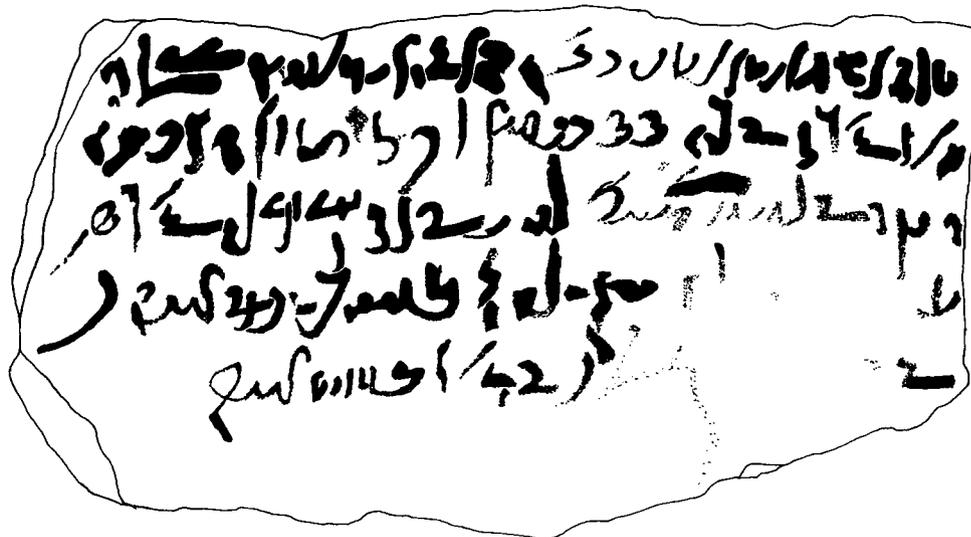
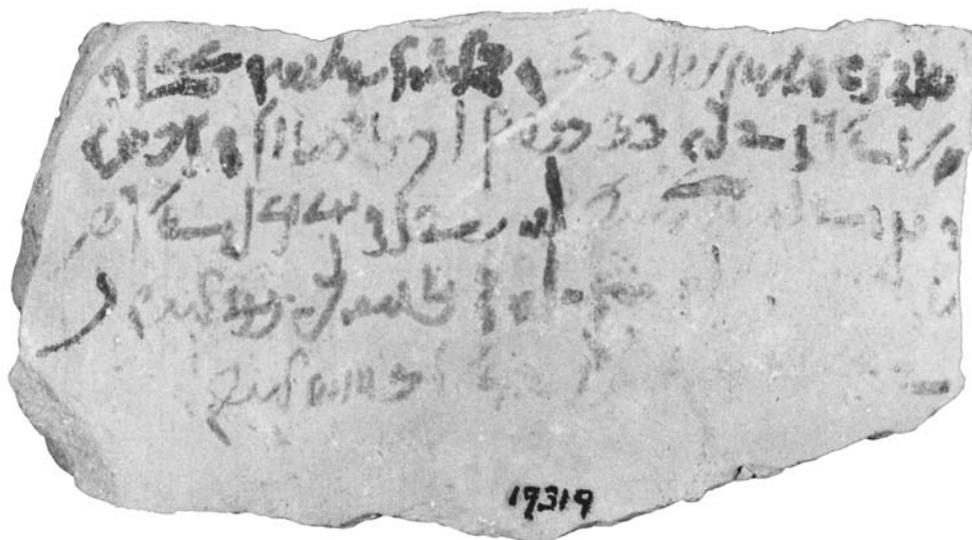
Cat. No. 26 (OIM 19316). Scale 1:1



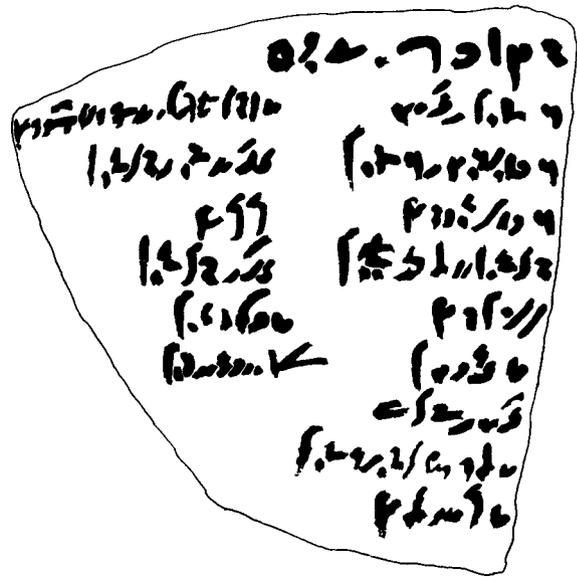
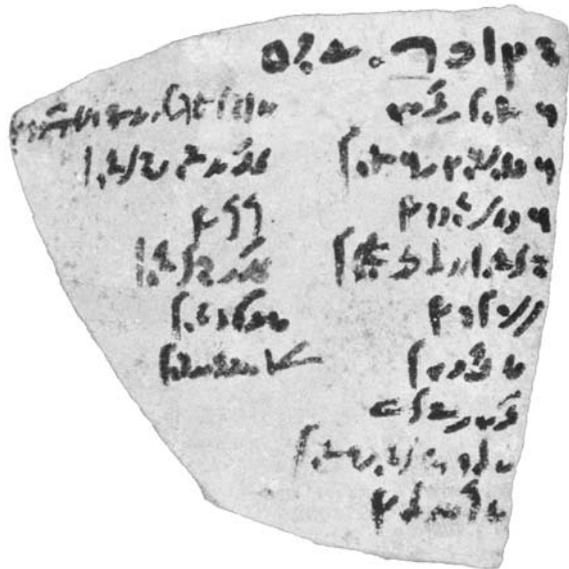
Cat. No. 27 (OIM 19317). Scale 1:1



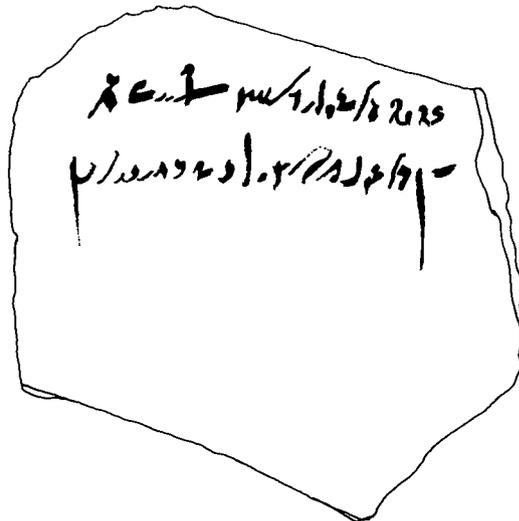
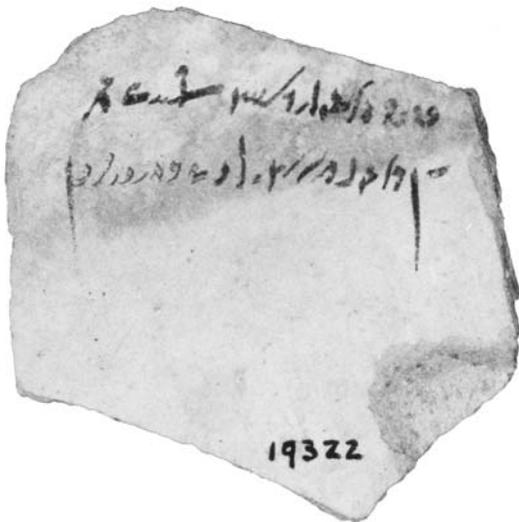
Cat. No. 28 (OIM 19318). Scale 1:1



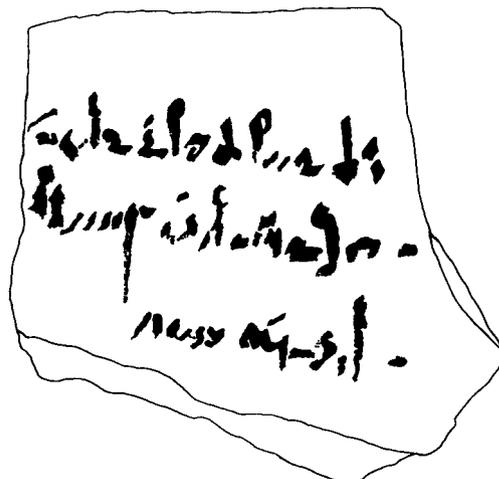
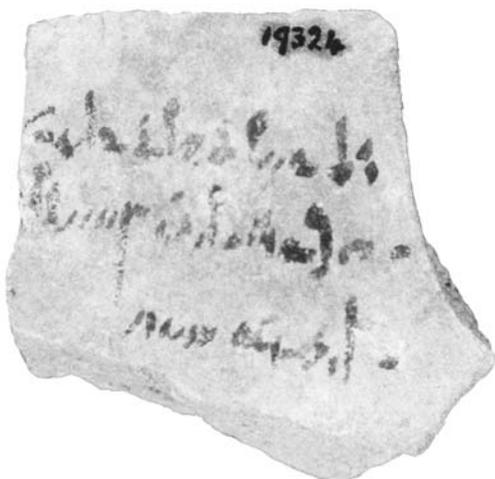
Cat. No. 29 (OIM 19319). Scale 1:1



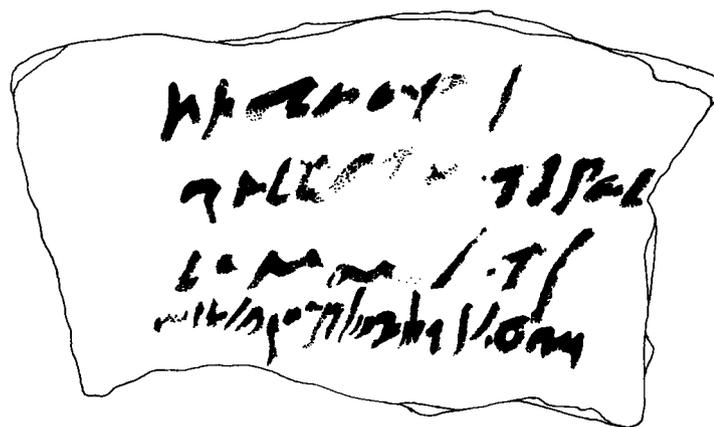
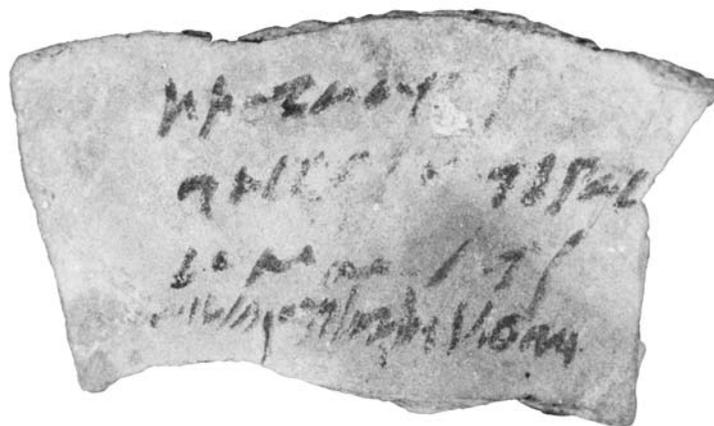
Cat. No. 30 (OIM 19321). Scale 1:1



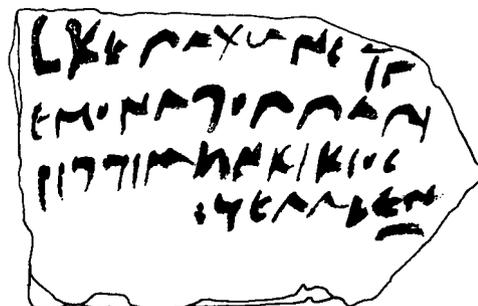
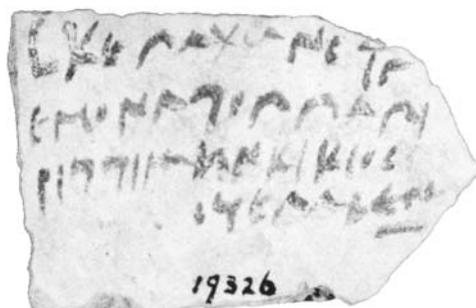
Cat. No. 31 (OIM 19322). Scale 1:1



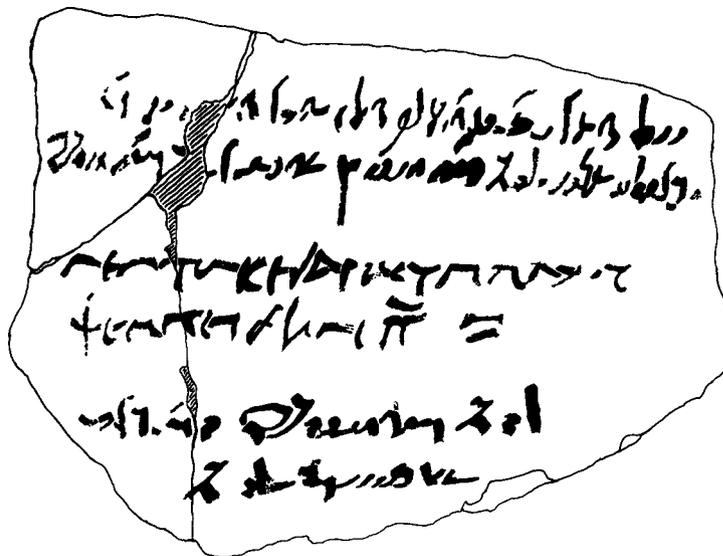
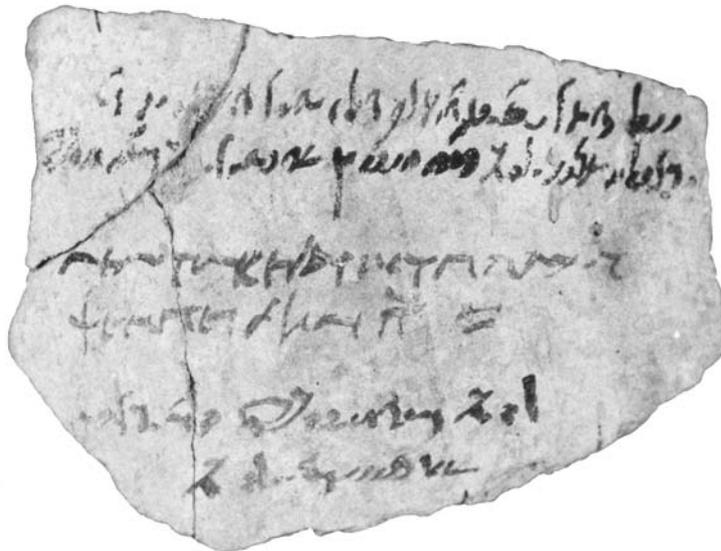
Cat. No. 32 (OIM 19324). Scale 1:1



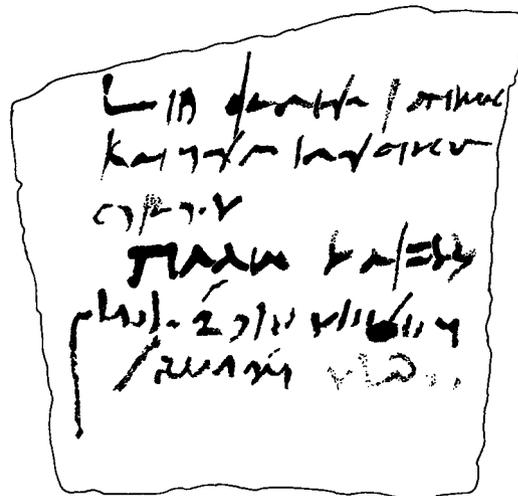
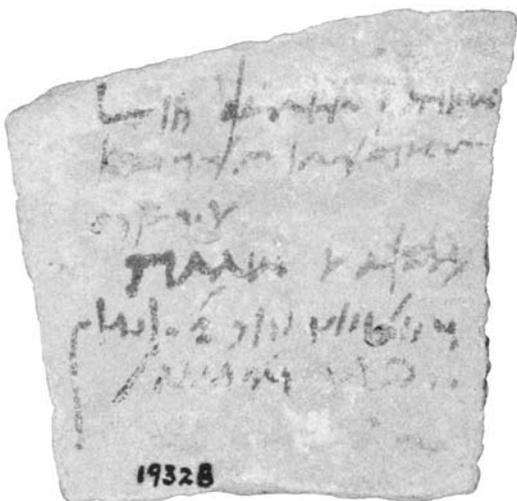
Cat. No. 33 (OIM 19325). Scale 1:1



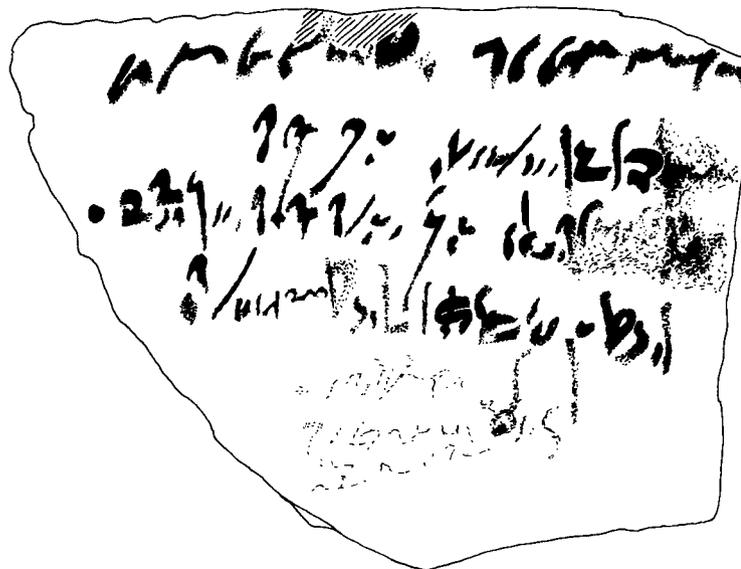
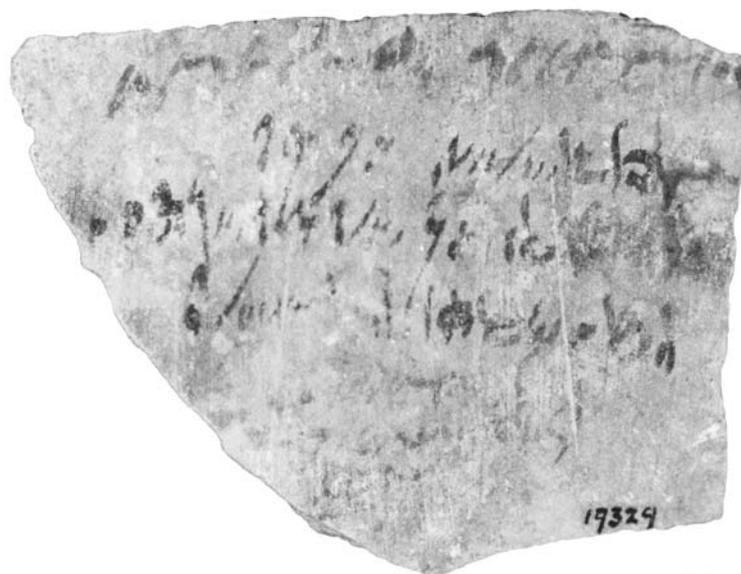
Cat. No. 34 (OIM 19326). Scale 1:1



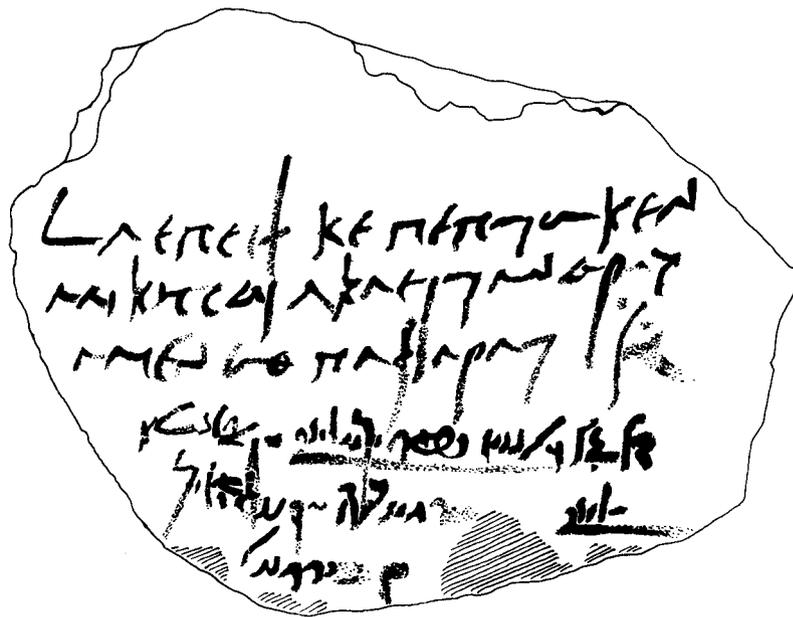
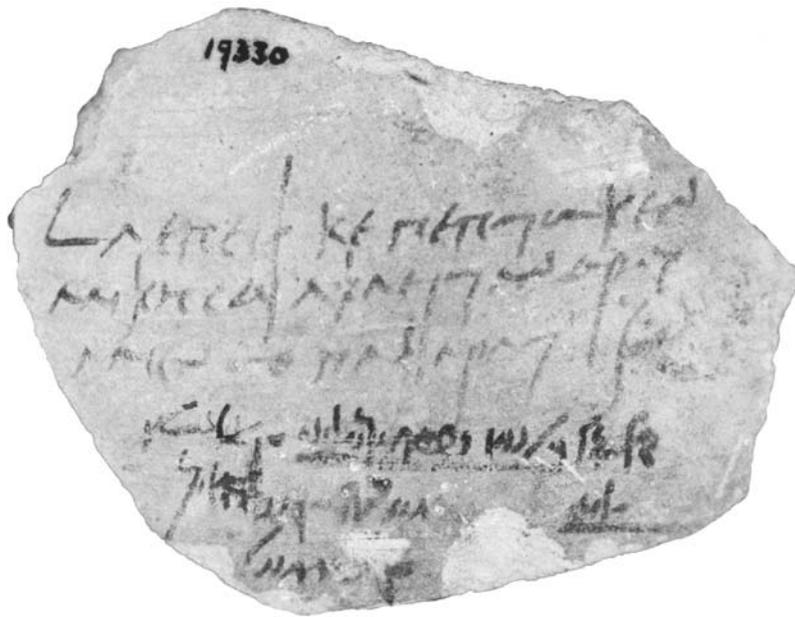
Cat. No. 35 (OIM 19327). Scale 1:1



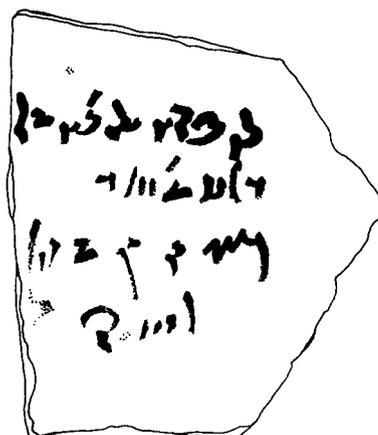
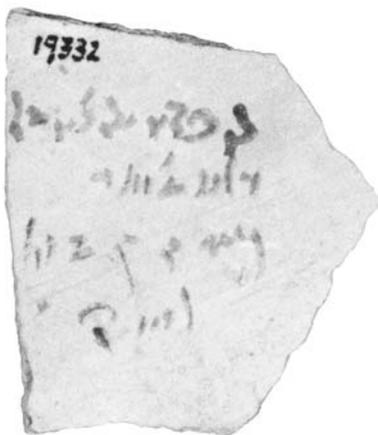
Cat. No. 36 (OIM 19328). Scale 1:1



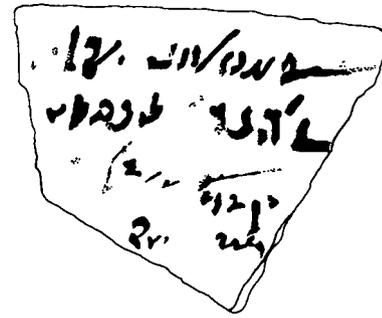
Cat. No. 37 (OIM 19329). Scale 1:1



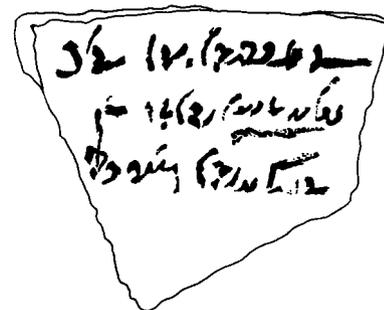
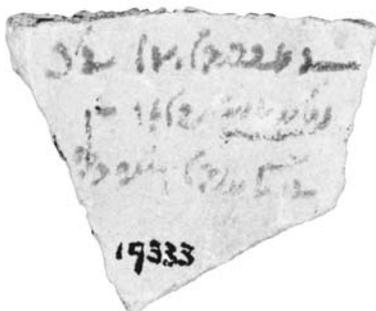
Cat. No. 38 (OIM 19330). Scale 1:1



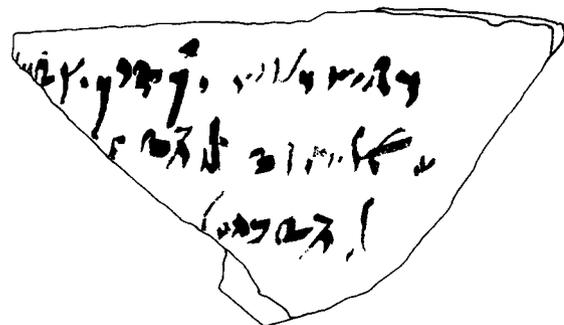
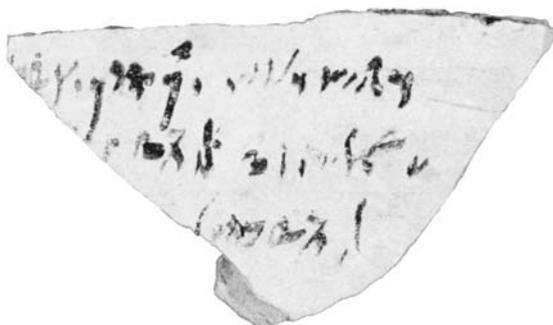
Cat. No. 39 (OIM 19332). Scale 1:1



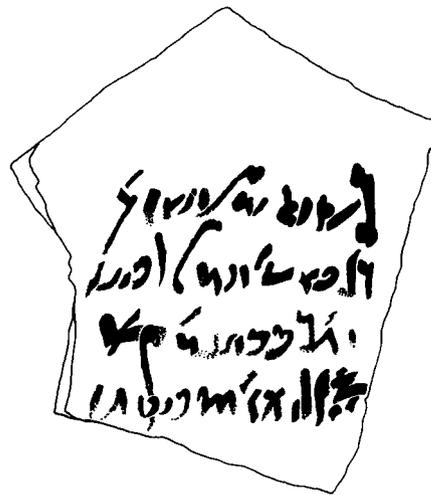
Cat. No. 40 recto (OIM 19333). Scale 1:1



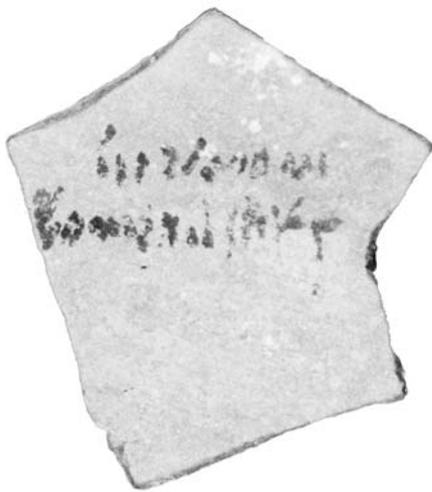
Cat. No. 40 verso (OIM 19333). Scale 1:1



Cat. No. 41 (OIM 19334). Scale 1:1



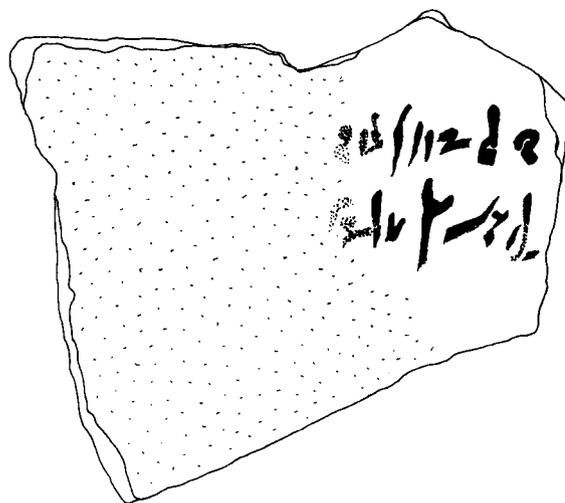
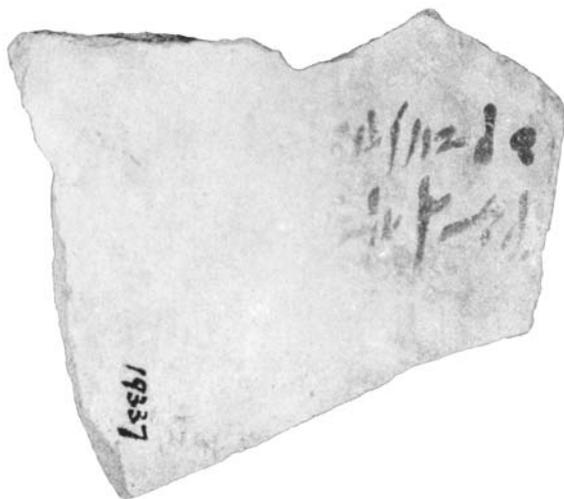
Cat. No. 42 recto (OIM 19335). Scale 1:1



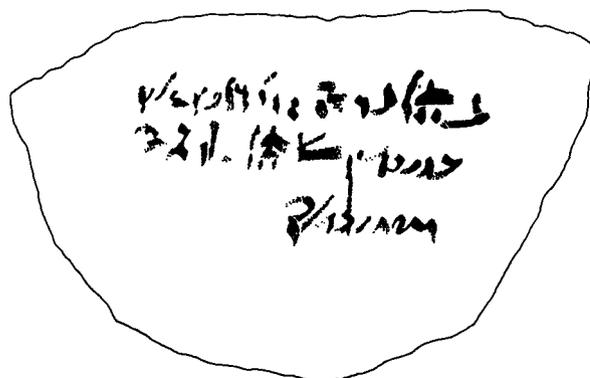
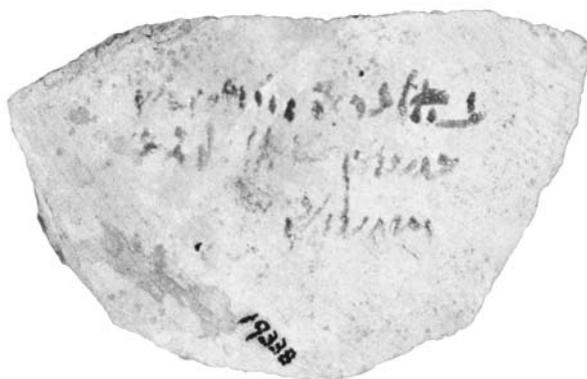
Cat. No. 42 verso (OIM 19335). Scale 1:1



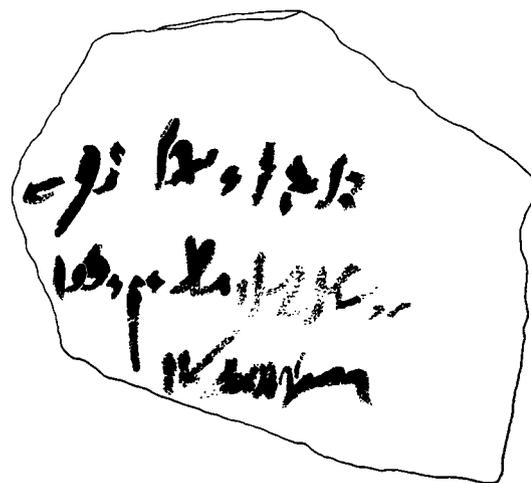
Cat. No. 43 (OIM 19336). Scale 1:1



Cat. No. 44 (OIM 19337). Scale 1:1

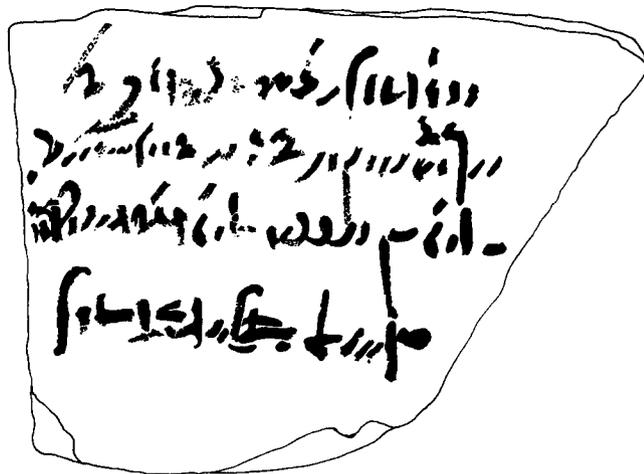
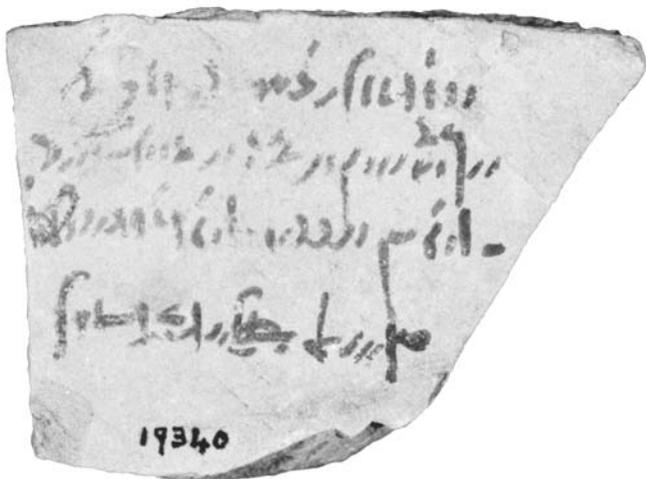


Cat. No. 45 (OIM 19338). Scale 1:1

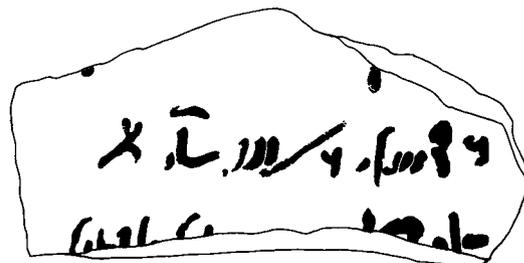
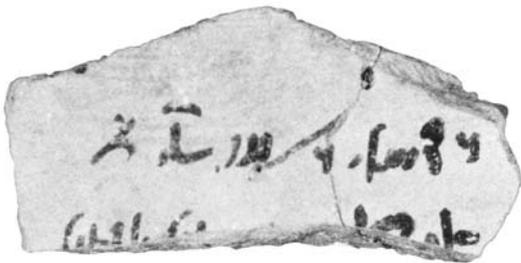


Cat. No. 46 (OIM 19339). Scale 1:1

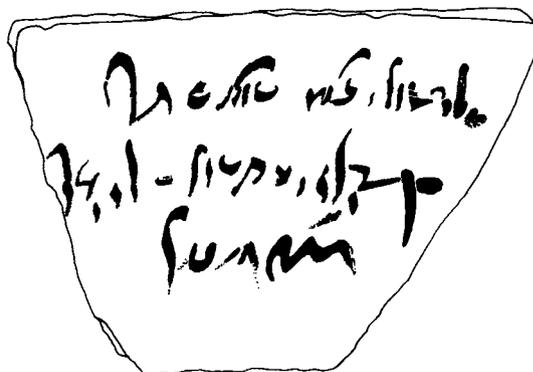
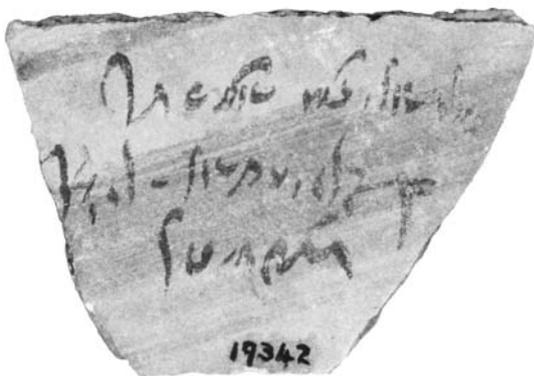
Plate 24



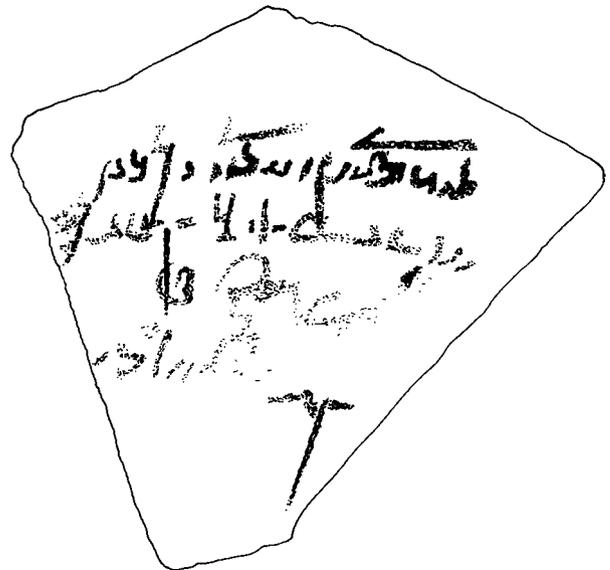
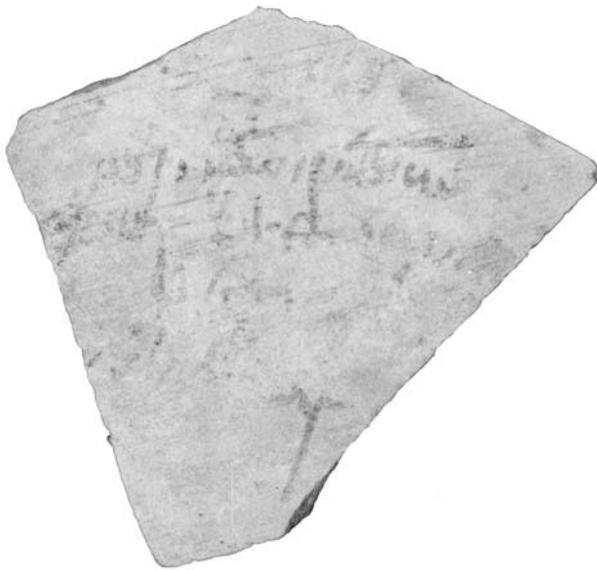
Cat. No. 47 (OIM 19340). Scale 1:1



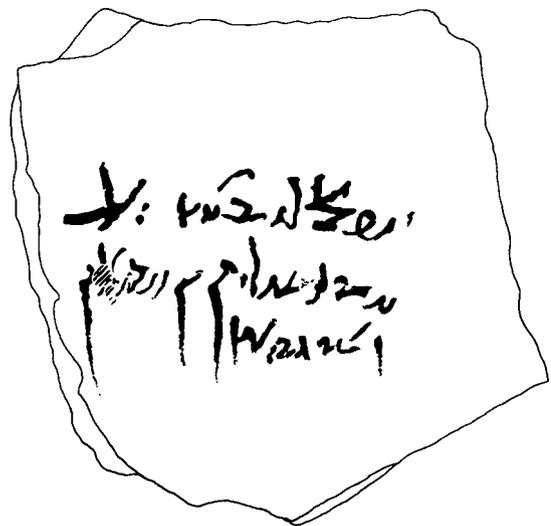
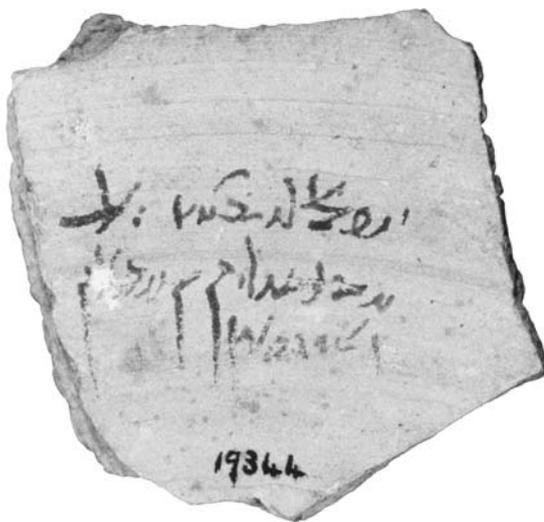
Cat. No. 48 (OIM 19341). Scale 1:1



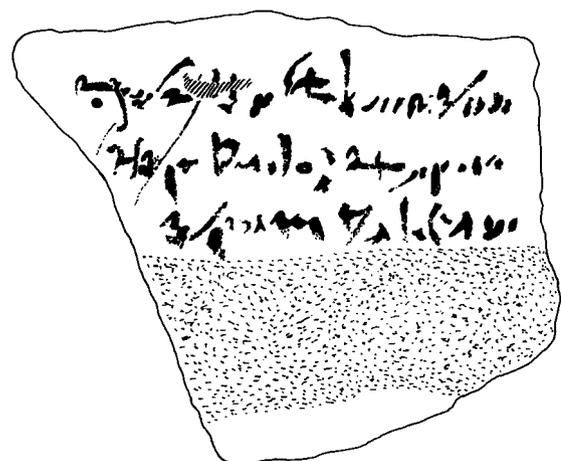
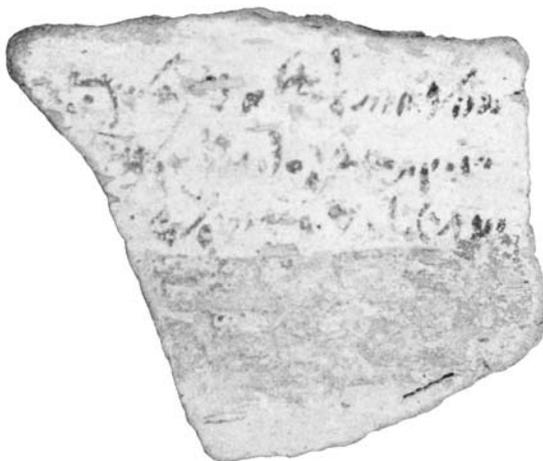
Cat. No. 49 (OIM 19342). Scale 1:1



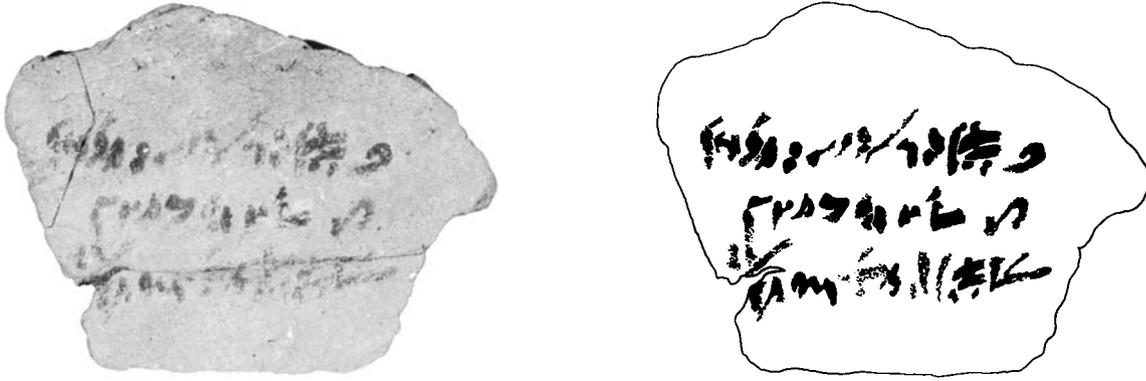
Cat. No. 50 (OIM 19343). Scale 1:1



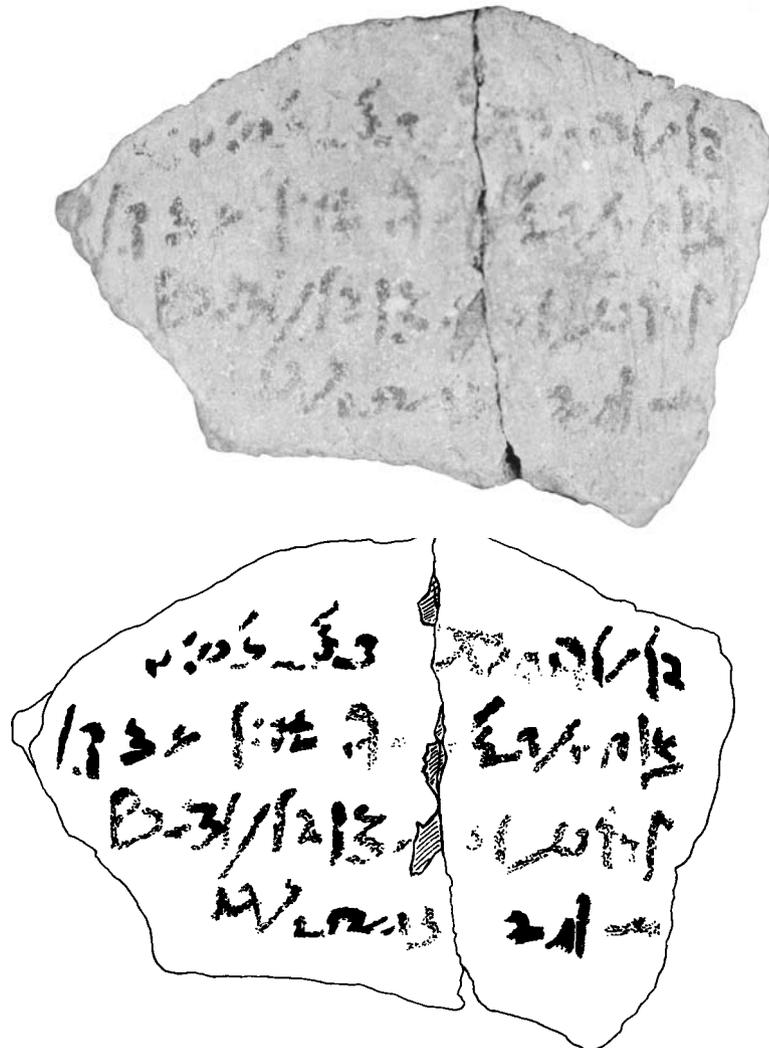
Cat. No. 51 (OIM 19344). Scale 1:1



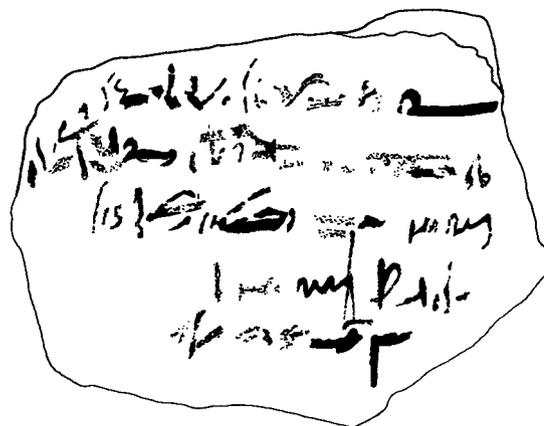
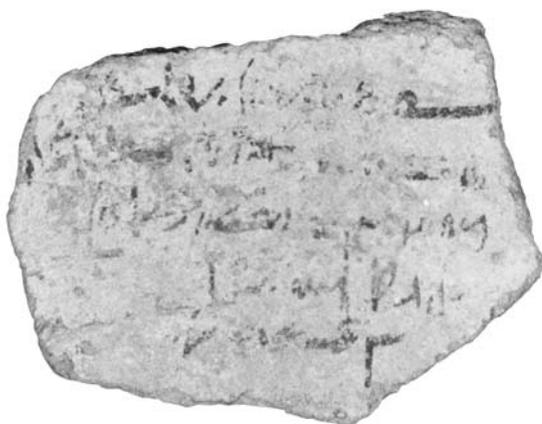
Cat. No. 52 (OIM 19345). Scale 1:1



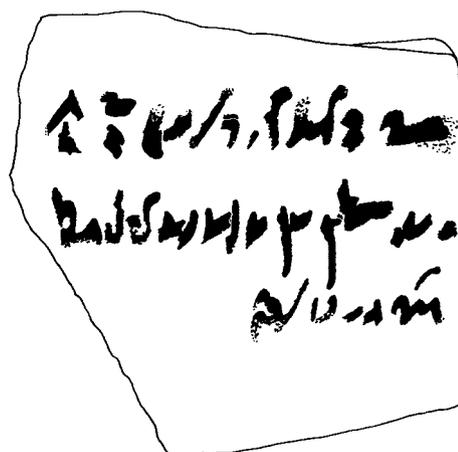
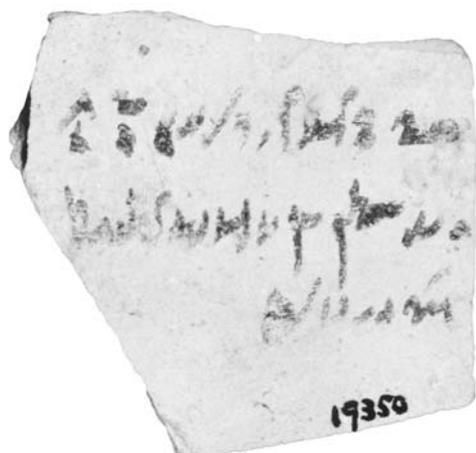
Cat. No. 53 (OIM 19347). Scale 1:1



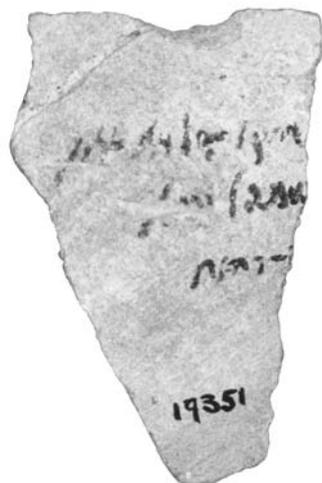
Cat. No. 54 (OIM 19348). Scale 1:1



Cat. No. 55 (OIM 19349). Scale 1:1

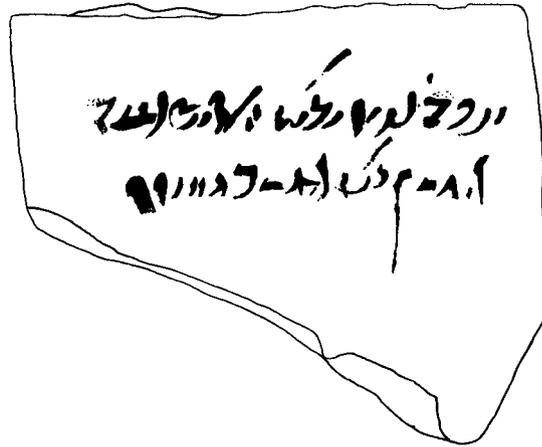
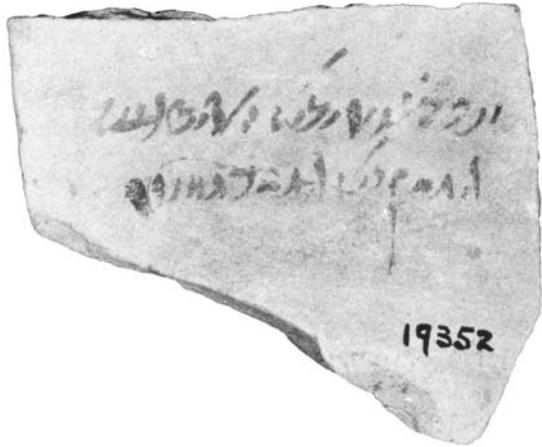


Cat. No. 56 (OIM 19350). Scale 1:1

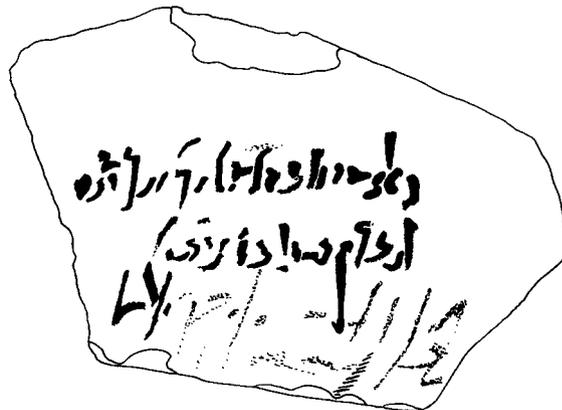
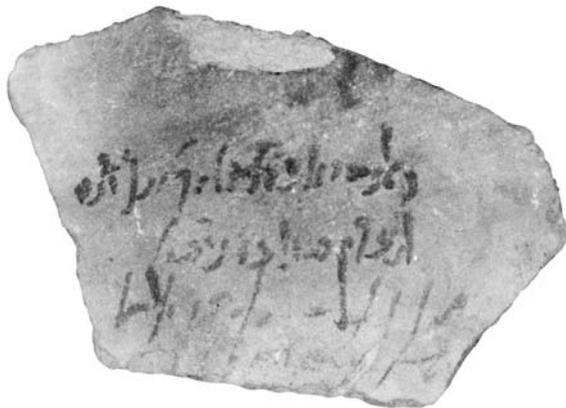


Cat. No. 57 (OIM 19351). Scale 1:1

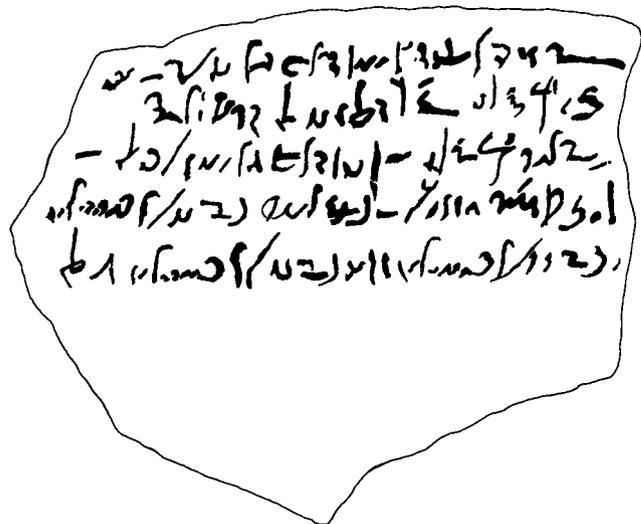
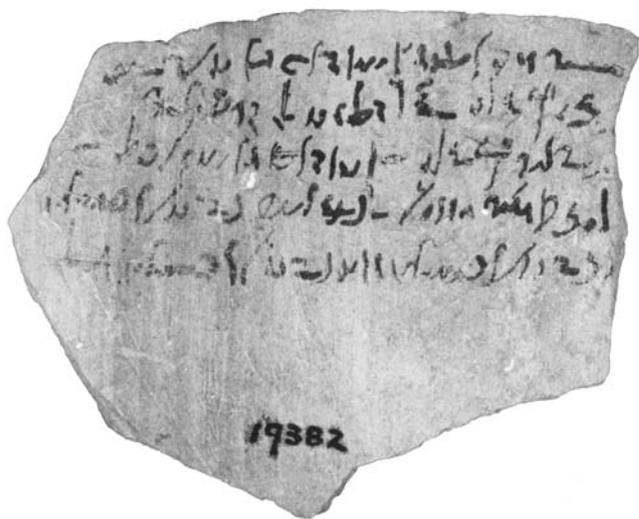
Plate 28



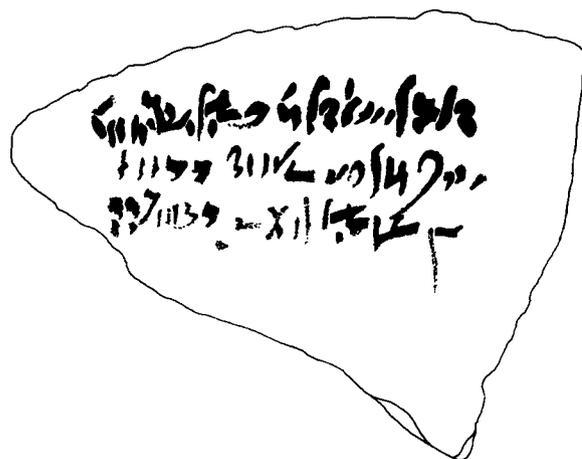
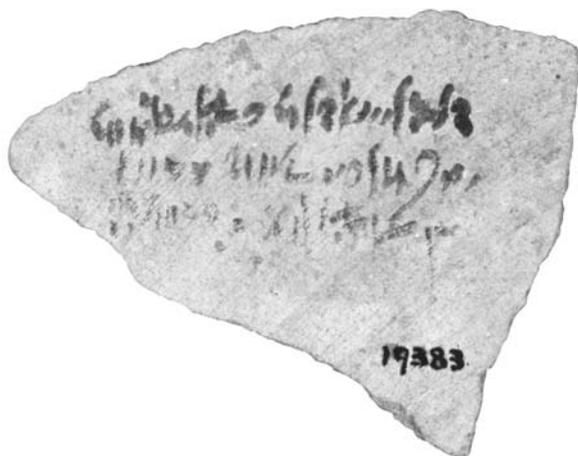
Cat. No. 58 (OIM 19352). Scale 1:1



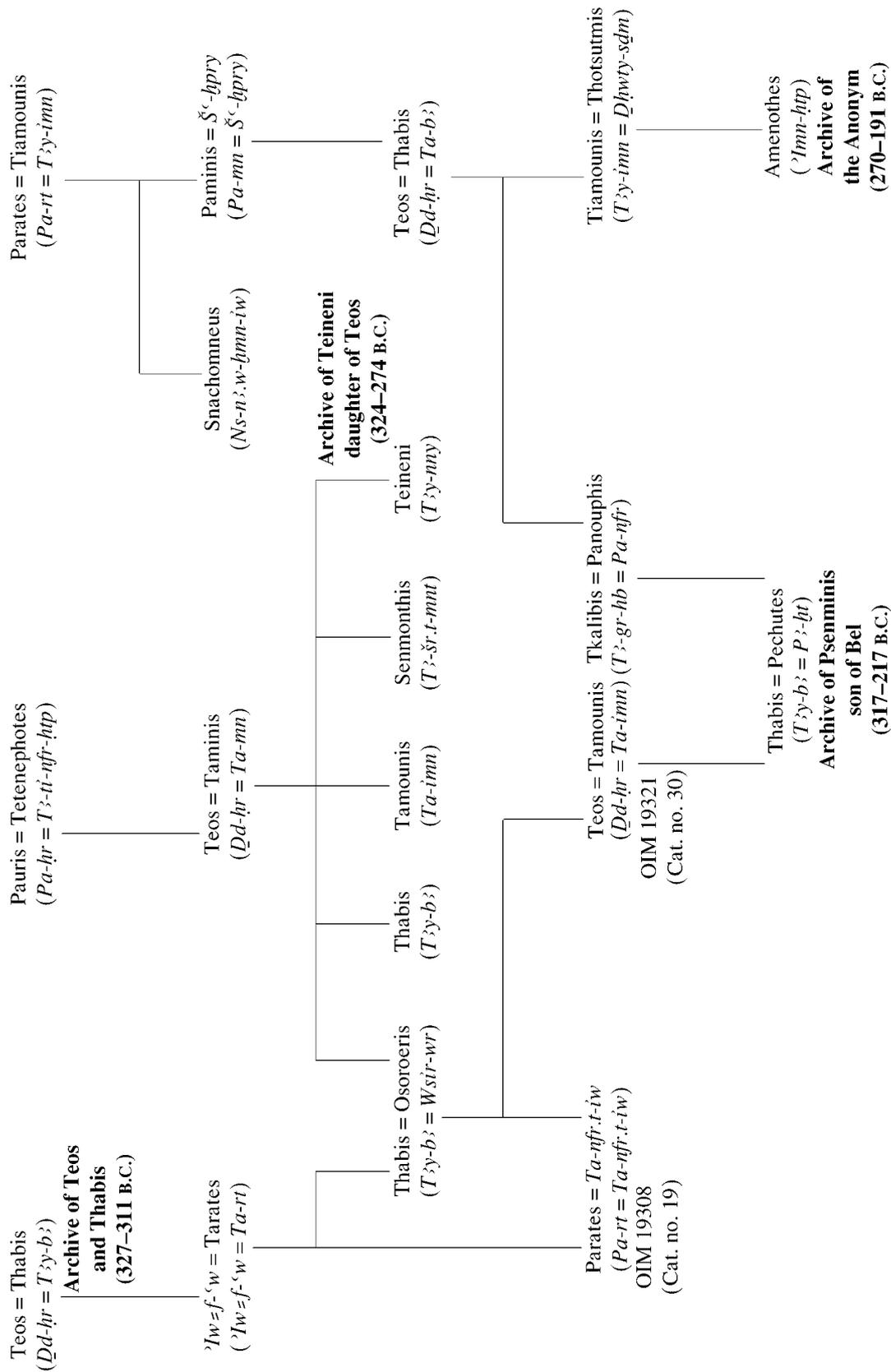
Cat. No. 59 (OIM 19353). Scale 1:1



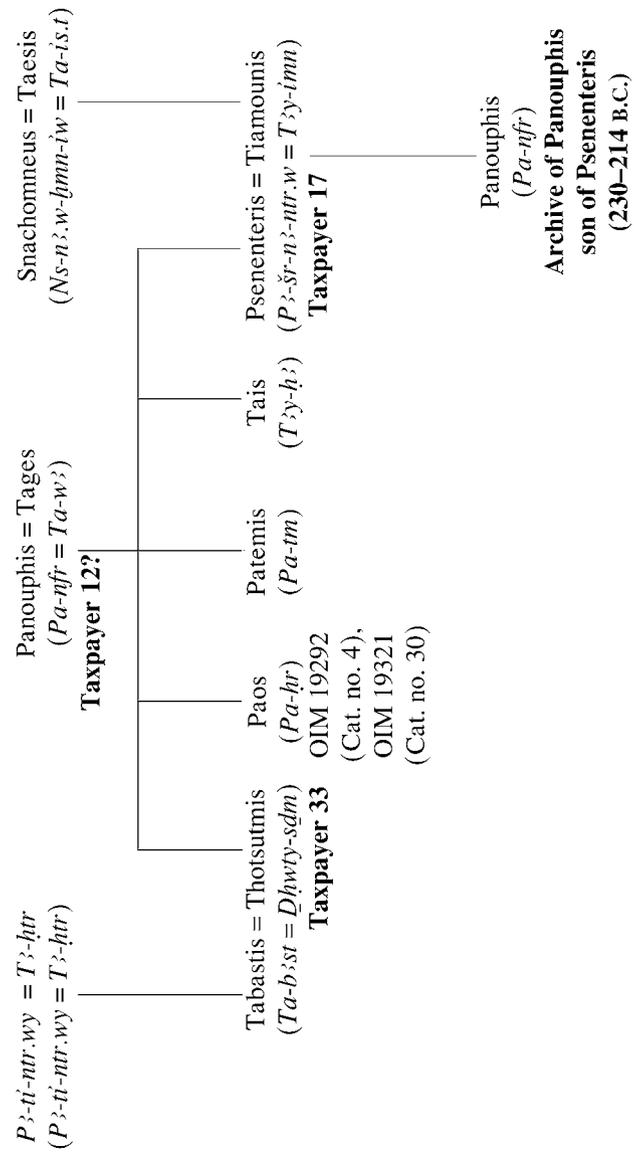
Cat. No. 60 (OIM 19382). Scale 1:1



Cat. No. 61 (OIM 19383). Scale 1:1



Taxpayers in the Archives of Psenminis son of Bel, Teinemi daughter of Teos, Teos and Thabis, and the Anonym



Taxpayers in the Archive of Panouphis son of Psenenteris