TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

by

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Library of Congress Control Number: 2004107844
ISSN: 0069-3367

The Oriental Institute, Chicago

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Series Editors' Acknowledgments

The assistance of Lindsay DeCarlo is acknowledged in the production of this volume.

Title Page Illustration

$h$ $\frac{mr}{h}$ $\text{t}”$ “money of the Overseer of the Necropolis”
from Cat. no. 23 (OIM 19312)

Spine Illustration

$h$ $\frac{d}{t}$ “silver, money, or tax”
from Cat. no. 7 (OIM 19295)

Printed by Edwards Brothers, Ann Arbor, Michigan

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LIST OF ABBREVIATIONS

1. BIBLIOGRAPHIC ABBREVIATIONS

1.1. PERIODICALS AND SERIAL PUBLICATIONS

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

1.2. MONOGRAPHS

- BL 2.2: Berichtigungsliste der griechischen Papyrusurkunden aus Ägypten 2.2. Edited by Friedrich Bilabel. Heidelberg, 1933.
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1.2. MONOGRAPHS (cont.)


Strabo Strabonis geographica 3. Edited by A. Meineke. Leipzig, 1913.


1. BIBLIOGRAPHIC ABBREVIATIONS (cont.)

1.3. TEXT EDITIONS

BGU VI  

Cat. Brook. dem.  

Chrest. Wilck.  

CPR XVIII  

DO Ausgewählte  

DO Carnarvon  

DO Leiden  

DO Louvre  

DO Mattha  

DO Métrologie  

DOMH  

DO Tempeleide  

DO Varia  

DO Zürich  

GO Ash.  

GO Cairo GPW  

GO Leiden  

GO Meyer  

GO Oslo  

GO ROM I  

GO ROM II  

GO Strass.  

GO Tait Bodl.  

GO Tait Petrie  

GO Theban III  
LIST OF ABBREVIATIONS

1. BIBLIOGRAPHIC ABBREVIATIONS (cont.)

1.3. TEXT EDITIONS (cont.)

GO Wilbour

GO Wilcken

P. Assoc. dem.

P. Berl. Eleph. dem. I

P. Berl. Eleph. dem. II

P. Berlin Kauf.

P. BM (Andrews)

P. BM (Glanville)

P. BM (Reich)

P. BM (Siut)

P. Brass. dem.

P. Cairo Cat.

P. Cairo dem. II

P. Cairo dem. III

P. Cairo Zen. gr. I

P. Cairo Zen. gr. II

P. Col. Zen. II

P. Dem. Lesestücke II

P. Eheverträge

P. Frank. gr.

P. Gurob gr.

P. Halensis gr.

P. Hibeh gr. I

P. Köln VII

P. Libbey dem. I

P. Lille dem. I

P. Lille dem. II
1. BIBLIOGRAPHIC ABBREVIATIONS (cont.)
1.3. TEXT EDITIONS (cont.)

P. Lille dem. III  

P. Lille gr.  

P. Loeb dem.  

P. Lond. gr. III  


P. Petrie gr. II  

P. Petrie gr. III  

P. Phil. dem.  

P. Rev. Laws  

P. Rylands dem.  

P. Schreibertradition  

P. Strass. dem.  

P. Strasb. gr. II  

P. Tebt. gr. III, 1  

P. Tebt. gr. III, 2  

P. Teos-Thabis  

SB I  

SB VI  

SB X  

SB XII  

SB XX  

UPZ I  

UPZ II  

2. GENERAL ABBREVIATIONS

Aram.  
Aramaic

Ash.  
Ashmolean

b.  
brother of

BM  
British Museum

Bodl.  
Bodleian

Brook.  
Brooklyn

c.  
circa, about

Cat.  
Catalogue
# LIST OF ABBREVIATIONS

## 2. GENERAL ABBREVIATIONS (cont.)

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>cf.</td>
<td>confer, compare</td>
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<tr>
<td>CG</td>
<td>Catalogue général</td>
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<td>col(s)</td>
<td>column(s)</td>
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<td>d.</td>
<td>daughter of</td>
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<td>Dem.</td>
<td>Demotic</td>
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<td>dr.</td>
<td>drachma(s)</td>
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<td>ed(s)</td>
<td>edition(s), editor(s)</td>
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<tr>
<td>EES</td>
<td>Egypt Exploration Society</td>
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<td>Eg.</td>
<td>Egyptian</td>
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<td>esp.</td>
<td>especially</td>
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<td>f.</td>
<td>father of</td>
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<td>gr</td>
<td>gram(s)</td>
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<td>Gr.</td>
<td>Greek</td>
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<td>h.</td>
<td>husband of</td>
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<tr>
<td>ibid.</td>
<td>ibidem, in the same place</td>
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<tr>
<td>i.e.</td>
<td>id est, that is</td>
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<tr>
<td>IFAO</td>
<td>Institut Français d’Archéologie Orientale</td>
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<tr>
<td>Inscr.</td>
<td>Inscription</td>
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<td>inv.</td>
<td>inventory</td>
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<td>kcal</td>
<td>kilocalorie(s)</td>
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<td>kg</td>
<td>kilogram(s)</td>
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<td>lit.</td>
<td>literally</td>
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<td>m.</td>
<td>mother of</td>
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<td>mu.</td>
<td>museum</td>
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<td>n(n).</td>
<td>note(s)</td>
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<td>no(s).</td>
<td>number(s)</td>
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<tr>
<td>ob.</td>
<td>obol(s)</td>
</tr>
<tr>
<td>OI(M)</td>
<td>Oriental Institute (Museum)</td>
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<td>O.</td>
<td>Ostracon</td>
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<td>p(p).</td>
<td>page(s)</td>
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<td>P.</td>
<td>Papyrus</td>
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<td>pers. comm.</td>
<td>personal communication</td>
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<td>Phil.</td>
<td>Philadelphia</td>
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<td>pl(s).</td>
<td>plate(s)</td>
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<td>PN</td>
<td>Personal Name</td>
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<tr>
<td>P I</td>
<td>Ptolemy I Soter</td>
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<td>P II</td>
<td>Ptolemy II Philadelphus</td>
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<td>P III</td>
<td>Ptolemy III Euergetes</td>
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<td>P IV</td>
<td>Ptolemy IV Philopator</td>
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<td>ro.</td>
<td>recto</td>
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<td>s.</td>
<td>son of</td>
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<td>scil.</td>
<td>scilicet, namely</td>
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<td>sq.</td>
<td>square</td>
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<td>Sorb.</td>
<td>Sorbonne</td>
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<td>Stras.</td>
<td>Strasbourg</td>
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<td>T.</td>
<td>Tag (wooden)</td>
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<td>TT</td>
<td>Theban Tomb</td>
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<td>unpubl.</td>
<td>unpublished</td>
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<td>var(s).</td>
<td>variant(s)</td>
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<td>vo.</td>
<td>verso</td>
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<td>vol(s).</td>
<td>volume(s)</td>
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<tr>
<td>w.</td>
<td>wife of</td>
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<tr>
<td>z.</td>
<td>sister of</td>
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  27. Cat. No. 55 (OIM 19349), Cat. No. 56 (OIM 19350), and Cat. No. 57 (OIM 19351)
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29. Cat. No. 60 (OIM 19382) and Cat. No. 61 (OIM 19383)

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31. Taxpayers in the Archives of Psenminis son of Bel, Teineni daughter of Teos, Teos and Thabis, and the Anonym

32. Taxpayers in the Archive of Panouphis son of Psenenteris
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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Papyrological Institute  
Leiden University  
April 2003
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BIBLIOGRAPHY

BIBLIOGRAPHY


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. b|k.w); 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. In return, the temples supplied the pharaoh with provisions for his palaces and his tomb builders, blurring the distinction between “state” and “temple.”

The most important revenue in New Kingdom Egypt was the annual grain harvest tax (Eg. ßmw), which was used by temples and royal institutions to support large numbers of priests and dependent personnel, culti-
vators, and craftsmen such as the tomb builders, who were paid wages (Eg. htri.w) consisting largely of rations of grain, or of bread and beer produced with grain at temple and institutional bakeries and breweries. 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. k|y.t), elevated land (Eg. ti.t), or fresh land (Eg. nh.b). 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.

A few New Kingdom texts refer to the temporary impressment of dependent personnel and cultivators for compulsory labor (Eg. bh) 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.

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.

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. However, even if copper, silver, and gold rings served as a kind of money in some circles, 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. htp-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. htp-ntr), after being symbolically offered

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to the god, was divided into 100 stipends (Dem. ḫtp), one stipend for each of the twenty priests (Dem. wʾḥ) in each of the four phyles, and twenty stipends for the prophet or high priest (Dem. ḫm-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, at 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. ḫy.t) and 2 sacks per aroura on fresh land (Eg. nḥḥb), 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. šmwn pr-.ʾmn) 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. ḫtp-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. bhḥ) also appears to have continued from the New Kingdom into the Late Pharaonic period based references to compulsory labor fields (Eg. ih.t-bḥḥ) 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-
sian period contains a register of customs duties collected at the southern border of Egypt at Elephantine. 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. The first use of receipts on papyri dates as early as the Saite period, 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. 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. In return, Greece exported wine, which became quite popular among Egyptian elites in the Saite period, olive oil, and most importantly silver, of which Egypt had no native sources, while numerous mines existed in Greece, Macedonia, and Thrace. 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.

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. 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.
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 (Commenatiorum 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. 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. 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; bronze coinage did not come into use for small denominations until the fourth century B.C.

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.). The pharaoh Tachos (361–359 B.C.) also minted Athenian-style gold staters bearing his name in Greek letters; while gold staters and smaller silver coins bearing hieroglyphic signs have been attributed to his successor Nectanebo II (359–341 B.C.). 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.

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. τρίφσι [tr-?]'). Under his successor Darius III (336–323 B.C.), the provincial governor or satrap Mazakes (333–332 B.C.) issued imitation Athenian tetradrachmas and bronze coins bearing his name.
TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

name in Aramaic letters (Aram. Mzd). Local mints also produced coins with Aramaic legends for Elephantine (Aram. Swyn = Syene), Memphis (Aram. Mnp or Mnpt), Thebes (Aram. N t = No), and Heliopolis (Aram. ‘In = On), both imitation Athenian tetradrachmas and smaller coins in silver and bronze. 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.

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. h dh nb h) or the very closely related nht-tax (Dem. hhd nh, 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. 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 nht-tax receipts, a few receipts for the livestock tax (Dem. n t hld w n n t isw, lit. “the moneys of the sheep”) are known, 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


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.


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 Hermontis 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. *`rt*) 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 Vandorpe, 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. *hḏ 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.

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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 *nh*t-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.
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 Hermontis that includes the yoke and livestock tax receipts, so the year 10 probably refers to Ptolemy II, not Ptolemy III as the editor suggested.
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. ḫḏ ḫmn’, Gr. ἀλίκη) 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. in-šn, Gr. ἑρεῆς) was paid only by women, though not by all women, and the income of a server tax (Dem. ḫḏ ‘rt, Gr. λειτουργιῶν), and thus even compulsory labor was exploited for cash revenues. The old livestock tax, now

54. Devauchelle, Ostraca démotiques, pp. 42–43.
57. P. Halensis gr. 1, lines 260–65.
known as the pasture (of livestock) tax (Dem. *ktm*, Gr. ἐκνύμιον), 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. ιερά γῆ) in Upper Egypt, much of which was probably still held and cultivated by private individuals, who probably still paid their harvest tax (Dem. *śmv*, Gr. ἐπιρύσσων) 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. κληρονομική γῆ) consisted of allotments (Gr. κλήρος) given to soldiers known as cleruchs (Gr. κληρονόμος, lit. “allotment-holder”), who paid their grain harvest tax (Gr. ἄρτοβατεως) to the pharaoh, while royal land (Gr. βασιλική γῆ) was cultivated by tenant farmers who paid a high “rent” (Gr. ἐκφόρτους) 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-

61. For this interpretation of *P. Rev. Laws*, columns 23–37, see Clarysse and Vandorpe, “Ptolemaic Apomoria,” 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 apomoira 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 (Commentarium in Danielem III, xi, 5) gives Ptolemy II’s annual income from Egypt as 14,800 talents of silver and 1,500,000 aratabas 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):

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
<th>Yoke Tax (285?-264 B.C.)</th>
<th>Salt Tax A Rate (264–254 B.C.)</th>
<th>Salt Tax B Rate (254 B.C.–?)</th>
<th>Salt Tax C Rate (243 B.C.–?)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Man:</td>
<td>48</td>
<td>9</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Woman:</td>
<td>10–24</td>
<td>10–24</td>
<td>10–24</td>
<td>10–24</td>
</tr>
<tr>
<td></td>
<td>Total: days</td>
<td>58–72</td>
<td>19–33</td>
<td>16–30</td>
<td>14–28</td>
</tr>
<tr>
<td></td>
<td>Total 1 Man + 1 Woman: days</td>
<td>58–72</td>
<td>25–39</td>
<td>19–33</td>
<td>15 1/2–29 1/2</td>
</tr>
</tbody>
</table>

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. στοιμείρια).\textsuperscript{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.\textsuperscript{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.\textsuperscript{59} 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.\textsuperscript{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.\textsuperscript{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,\textsuperscript{72} implying a silver:gold ratio of 1:10.\textsuperscript{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. τρίχρυσον) 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,\textsuperscript{74} implying a silver:gold ratio of 1:12.\textsuperscript{75} Ptolemy II issued gold octadrachmas (Gr. μναχάον) weighing 28.4 grams and worth 100 drachmas and gold tetrodadrachmas (Gr. πεντηκοντάδραχμον) weighing 14.2 grams and worth 50 drachmas.\textsuperscript{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.\textsuperscript{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.\textsuperscript{78}

\begin{references}
67. T. Reekmans, \textit{La sitométrie dans les archives de Zénon} (Papyrologica Bruxellensia 3; Brussels, 1966); for the cost of rations deducted from the wages of weavers, see \textit{P. Lille dem.} III 99 recto, column 2.
69. In H. Thompson, \textit{A Family Archive from Siut, from Papyri in the British Museum, Including an Account of a Trial before the Laocritea in the Year B.C. 170} (Oxford, 1934), for example, see \textit{P. BM (Siut) 10575 (“A”),} line 9; \textit{P. BM (Siut) 10591 recto (“B”),} column viii, lines 19–22; and \textit{P. BM (Siut) 10591 verso (“Vo”),} column vii, lines 2–4.
70. J. Černý, “
73. 8.6 ÷ 20 = 0.43; 17.2 ÷ 4 = 4.3; 0.43:4.30 = 1:10.
75. 17.8 ÷ 60 = 0.30; 14.2 ÷ 4 = 3.55; 0.30:3.55 = 1:11.83 (or 1:12.5).
77. \textit{28.4 ÷ 100 = }0.28; 14.2 ÷ 4 = 3.55; 0.28:3.55 = 1:12.67 (or 1:12.5).
\end{references}
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 tetradrachms 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

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 capitation taxes, a number of personal taxes, the compulsory labor requirement or its cash commutation, and even the livestock tax. The land survey or cadastral 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. κωµή), governed by a komarch (Gr. κωµάρχης) 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. τοπαρχης) and the district scribe or topogrammateus (Gr. τοπογραµµατεύς, Dem. sh m²). 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. στρατηγος) and the royal scribe (Gr. βασιλικός γραµµατεύς, Dem. sh pr-ρσ). 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. οικονόµος) 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. τελώναι), 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 Papiri nel Fayum: Storia della Ricerca, Problemi e Prospettive, Atti del Convegno internazionale, Siracusa, 24–25 Maggio 1996 (Quaderni del Museo del Papiro-Siracusa 8; Siracusa, 1997), pp. 69–76.

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. \( \pi \varepsilon \rho \gamma \chi \omicron \omega \mu \alpha \tau \alpha \)), 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 Philadephus.\(^ {89}\) 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,

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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.


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 (ktm), 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.*


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.
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?]).

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. 1984.938 — 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 χηνών λογεία (3 ob.), and a χηνών 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) — 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. ἀπογραφαῖ). 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,” CadE 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 Συσυντιτόν λογεία rather than χηνών λογεία.
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.


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 1.1.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. κατὰ 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:


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

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. κατά φύλλον), then by cultivator (Gr. κατ’ ὀνδρα). 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).

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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).
1. THE EARLY PTOLEMAIC TAX SYSTEM

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 aroura), 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 aroura), 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. 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. 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, indicating that the contract had been received (Gr. πεπτοκεν) at the “box” (Gr. κιβοτος), perhaps a kind of archive, and

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. Eheverträge 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. Eheverträge 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,” Mzraim 9 (1938): 19–32.
that it had been registered (Gr. ἐχρημάτισεν),\textsuperscript{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.\textsuperscript{109}

<table>
<thead>
<tr>
<th>Text</th>
<th>Date of Text; Subscription</th>
<th>Actions</th>
<th>Official</th>
</tr>
</thead>
</table>
| P. Cairo JE 89367  
(P. Phil. dem. 14) | Year 21, Epeiph, P II;  
Epeiph 12 | πέπτωκεν εἰς κιβωτόν;  
ἐχρημάτισεν | Ἀσκληπιότης amigraheus and  
Ερμίας tax farmer |
| P. Louvre 2433  
(P. Eheverträgge 14) | Year 33, Khoiak, P II;  
Khoiak 17 | πέπτωκεν εἰς κιβωτόν;  
ἐχρημάτισεν | Πολυκράτος, appointed by  
Δέων, the oikonomos |
| P. Cairo JE 89369  
(P. Phil. dem. 16) | Year 33, Pachons, P II;  
Pachons 2 | πέπτωκεν εἰς κιβωτόν | διὰ Πολυκράτου, the one  
with Δέων, the oikonomos |
| P. Phil. 29-86-524 A  
(P. Phil. dem. 19) | Year 8, Hathyr, P III;  
Hathyr 23 | πέπτωκεν εἰς κιβωτόν | διὰ Πρᾶτιος |
| P. Cairo JE 89368  
(P. Phil. dem. 20) | Year 11, Thoth, P III;  
Thoth 18 | πέπτωκεν εἰς κιβωτόν | διὰ Τοσθίτος, the one  
with Ίσσίδαρος |
| P. Cairo JE 89372  
(P. Phil. dem. 21) | Year 11, Thoth, P III;  
Thoth 19 | πέπτωκεν εἰς κιβωτόν | διὰ Τοσθίτος, the one  
with Ίσσίδαρος |
| P. Marseille 299 and 298  
(Enchoria 10: 127–39) | Year 13, Hathyr, P III;  
Hathyr 22 | πέπτωκεν εἰς κιβωτόν | — |
| P. Louvre 2429  
(P. Eheverträgge 15) | Year [13?, Epeiph?],  
P III; Epeiph 20 | ὑποχειρογράφησεν | Θεόδωρος, the one  
with Πτολεμαῖος |
| P. Cairo JE 89373  
(P. Phil. dem. 22) | Year [13?, Mesore?],  
P III; [Mesore] 16 | πέπτωκεν εἰς κιβωτόν | — |
| P. BM 10463  
(SB I 5729) | Year 12, Tybi, P IV;  
Tybi 4 | πέπτωκεν ἐπὶ τὸ ἔν | Ἑρμοκλῆς, the one employed  
for the king, the one with  
tελώνιον τοῦ ἐγκύκλιου  
Νομίμηνος |
| P. BM 10829  
(Andrews 18) | Year [13?], Khoiak,  
P IV; Khoiak 23 | ir sw p; gy ḫr m ḫ p; ḫh  
nty ḫry | Ἰμ-ἵπ-ἵπ s; Ἰμ-ἵπ, 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.

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\textsuperscript{108} The verb χρημάτισεν 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).

\textsuperscript{109} For a description of a similar text, P. Saqqara inv. 71/12-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. ἕξωματρυντος 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. ἀγοράτομον) 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.  

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” (χρηματισμῶς 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. ἀγορατόμους) associated with a state registry, who thus acquired the function of a notary as well as registrar. 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. χρηματισμῶς) 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. Since a similar form of registration for Demotic contracts at an archive (Gr. κτισμός) 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. βασιλικῶν τράπεζας) located in the nome capitals acted as regional branches of the royal treasury (Gr. βασιλικῶν), 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. λογευτήρως), subordinate to
the royal banks in the nome capitals. 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, l.39–40), perhaps not coincidently at about the same time that the salt tax was introduced and the apomoiros was reformed. 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. λογευτοί) and their subordinates (Gr. ύπηρέται), 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.

The collection of money taxes was usually underwritten by tax farmers (Gr. τελώναι). 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.

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 (πεπτοκευ) through (διά) 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. Unfortunately, neither the Egyptian scribes nor the Greek individuals whom they name are given titles that identify their positions.

Wilcken was the first to study systematically the Greek ostraca and in 1899 he suggested that the \((\pi\acute{e}pt\omega k\acute{e}n)\) διά 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 διά 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 \((\pi\acute{e}pt\omega k\acute{e}n)\) διά 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 \((\pi\acute{e}pt\omega k\acute{e}n)\) διά 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. συμβολολογακές) 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. βοσσιλικοί 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

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118. The \((\pi\acute{e}pt\omega k\acute{e}n)\) διά PN receipts constitute Wilcken’s bank receipt formulae 2a and 2b, written with and without \((\pi\acute{e}pt\omega k\acute{e}n)\) respectively; see U. Wilcken, *Griechische Ostraka aus Ägypten und Nubien* 1 (Leipzig, 1899), pp. 64–69.


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?).


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,\textsuperscript{125} the last Persian kings and their satraps,\textsuperscript{126} and Alexander the Great and his satrap Cleomenes\textsuperscript{127} (see Sections 1.1.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 period\textsuperscript{128} (see Section 1.1.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 \textit{agio} on the payment of debts in silver with bronze coins.\textsuperscript{129} The day wage of a laborer in this period was 1/2 to 2 obols, averaging a little over an obol.\textsuperscript{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.\textsuperscript{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.\textsuperscript{132}

\begin{center}
\begin{tabular}{|c|c|c|c|c|}
\hline
Silver standard & 5 staters or tetradrachmas & 1 stater or tetradrachma & 2 drachmas & 1 drachma & 1 obol \\
(332–ca. 210 B.C.) & = 20 drachmas & = 4 drachmas & = 6 obols \\
\hline
First copper standard & 1,200 copper drachmas & 240 copper drachmas & 120 copper drachmas & 60 copper drachmas & 10 copper drachmas \\
(ca. 210–183 B.C.) & & & & & \\
\hline
\end{tabular}
\end{center}

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 \(\text{hąd} \ X \ "\text{deben}"\) 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 \(\text{kt} \ X\) or even \(\text{hąd} - \text{kt} \ X\) “\text{X kite} of silver” to avoid confusion with whole numbers of deben; fractions of kite were, however, referred to simply as \(\text{hąd} \ Y\) “\text{X silver} of 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,\textsuperscript{133} which was almost true (91 gr versus 5 \(\times\) 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.

\begin{footnotesize}
\begin{footnotes}
\textsuperscript{125} Bogaert, “Muntcirculatie in Égypte,” pp. 29–32.
\textsuperscript{126} Kraay, \textit{Archaic and Classical Greek Coins}, pp. 76, 295.
\textsuperscript{127} Hazzard, \textit{Ptolemaic Coins}, p. 71.
\textsuperscript{128} Hazzard, \textit{Ptolemaic Coins}, pp. 74–75.
\textsuperscript{130} Based on Reekmans, “Monetary History,” pp. 15–43; idem, “Ptolemaic Copper Inflation,” pp. 61–118; and Hazzard, \textit{Ptolemaic Coins}, pp. 82–83.
\textsuperscript{131} Based on Reekmans, “Monetary History,” pp. 15–43, esp. 41; and idem, “Ptolemaic Copper Inflation,” pp. 61–118, esp. 108.
\textsuperscript{132} This equation is first attested between 410 and 400 B.C.; see M. Chauveau, “La première mention du statère d’argent en Égypte,” \textit{Transsuephrâtène} 20 (2000): 137–43.
\textsuperscript{133} This equation was first attested between 410 and 400 B.C.; see M. Chauveau, “La première mention du statère d’argent en Égypte,” \textit{Transsuephrâtène} 20 (2000): 137–43.
\end{footnotes}
\end{footnotesize}
Finally, when Ptolemy IV introduced the new copper standard, the deben (\(h\delta\)) was equated to 20 of the imaginary copper drachmas and the kite (\(\kappa\tau\)) to 2 copper drachmas. Since the word used for deben was \(h\delta\) “silver,” the old silver standard or real silver coins could be indicated by the curious circumlocution, \(h\delta\ h\delta\) or \(h\delta\ sp-2\), lit. “silver silver” or “silver two times,” but meaning “real silver” or “silver deben.”

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

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. πυρώς, Dem. sw) became the most common grain in Egypt in the Ptolemaic period.\(^{135}\) Previously, barley (\(Hordeum vulgare\), Gr. κριθῆ, Dem. it) and emmer wheat (\(Triticum dicoccum\), an early hulled tetraploid wheat, Gr. ὀλώρα, 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. κυλλήστες) or into porridge (Gr. ἀθάρη or χόνδρος),\(^{138}\) 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. ἀράκζος) 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.

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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 (\(Triticum vulgare\ or aëstivum\), a naked hexaploid wheat), see R. S. Bagnall, *Egypt in Late Antiquity* (Princeton, 1993), p. 23 (n. 45).
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).
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* III 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. II 96 (third century B.C., Fayum).
In the early Ptolemaic period, grain was measured in artabas (Gr. ἀρτάβα, Dem. ῥῆ) 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. ἱ/τ) of 80 liters, which was subdivided into 4 oipe (Eg. ἰπτ) of 20 liters, each further subdivided into 40 hin (Eg. ἵην) of 0.5 liters. Greek texts subdivided the artaba into 29, 30, or 40 choinikes (Gr. χοῖνικης) of approximately 1 liter, while Demotic texts subdivided it into 60 and presumably also 80 hin (Dem. ἵην). 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. 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.

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. κικτ ὀρτότον, Dem. τσαγ) were commonly used to produce lamp oil in the Ptolemaic period and perhaps in earlier periods, but they became rare in the Roman period. Sesame seeds (Sesamum indicum, Gr. σήσαμον, Dem. ἁλυ) 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. 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.

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. 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-

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 κικτ probably comes from ancient Egyptian ḫẖ, which survived in Demotic as ḫẖ, 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.
fers to an 8-chous metretes for wine, however, and many Greek texts simply refer to unspecified “jars” (Gr. κερόμια) of wine. Demotic texts usually refer to ιρπ Χ (metretes or keramia) of wine.” 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


152. The one known price for beer in the early Ptolemaic period is 4 obols for one jar (κερόμιον), 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. \(hd \ n\h h\)), 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 \(nh\)-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. \([in]\) \(PN1 [hd]\) \(kt \ X \ n \ Y \ n \ Z1 \ sh \ PN2 \ n \ Z2\)). 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. \(PN1 \ p:\ nt \ qd \ n \ PN2\) 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

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153. For this interpretation of P. Rev. Laws, columns 23–37, see Clarysse and Vandorpe, “Ptolemaic Apomoiria,” pp. 5–42.
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. hfd ‘rr), 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. 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 [έχει] PN1 παρά PN2 εἰς τὸ τέλος τοῦ Y Z). The verb έχω “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. h₃ nh₃b) 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, nh₃b, is written with the flesh determinative158 and very rarely with the striking arm determinative.159 In Demotic texts other than yoke tax receipts, nh₃b written with the flesh determinative usually means “neck.”160 In earlier hieroglyphic and hieratic texts, nh₃b 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 ḥ₃q₂b means “neck,” the masculine noun ḥ₃q₂b means “yoke,” and the verb ḥ₂y₂b means “to yoke.”162 Herbert Thompson suggests that the yoke tax was a tax on draft animals equivalent to the Greek ψόρος βοῶν or τέλος ζευγών.163 Mattha and Wångstedt 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 Wångstedt’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

158. Devauchelle, Ostraca démotiques, pp. 41–42.
159. Vleeming, Ostraka Varia, pp. 16 (n. a), 17 (n. h).
163. Mattha, Demotic Ostraka, p. 166, nn. to line 2 of no. 214.
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. πορτήο [δραχμαί] 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 superseded by the salt tax.

The amounts recorded in the yoke tax receipts from Thebes vary from 1/4 kite (3 ob.) to perhaps as much as 6 kite (12 dr.). 177 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 s: 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. D¯d-hr s: Pa-h≥y), Taxpayer 10, received two receipts for the yoke tax of Egyptian year 12 for a total of 2 kite. 182 Teos son of Peteneptihes (Dem. D¯d-hr s: P-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 s: Pa-wsr), Taxpayer 1, also received two receipts for the yoke tax of

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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.
171. Vleeming, Ostraka Varia, pp. 95–96.
172. Devauchelle, Ostraca démotiques, pp. 25–26; and Vleeming, Ostraka Varia, pp. 95–96.
174. Pestman, Chronologie égyptienne, pp. 18–19.
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 [¶53]).
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 3/4 kite. The editor of the latter text did not read the name of the tax as nhb.
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 D¯d-hr s: 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 nhb.
183. OIM 19318 (Cat. no. 28) on Egyptian year 13, Phaophi 9, for 1 2/3 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 3/4 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. Teos son of Pais (Dem. Đd-hr s: Pa-hy), Taxpayer 10, also received two receipts for the yoke tax of Egyptian year 18 for a total of 1 1/3 kite. 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. ḫr k 3 r mh ḫr k 4). 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

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>DO Louvre 933</td>
<td>[Year 1], Mesore 16 (of P II?)</td>
<td>Hr-m-hh s: Đhwty-isw</td>
<td>1/2 (silver) kite for year 1(?)</td>
<td>...(?)</td>
</tr>
<tr>
<td>O. Brook. 12768 1725 (Cat. Brook. dem. 77)</td>
<td>Year 2, Epeiph 21 (of P II?)</td>
<td>Pa-ws s: Pa-wsr</td>
<td>2 (silver) kite for year 2</td>
<td>P:‘n</td>
</tr>
<tr>
<td>O. BM 25877 (OrSuec 17: 50, 55 [¶ 28])</td>
<td>Year 4, Thoth 14 and Epeiph 1 (of P II?)</td>
<td>Rwr s: Pa-mn and P:ti-nfr-htp</td>
<td>1 (silver) kite for year 3</td>
<td>P:‘n and P:‘n</td>
</tr>
<tr>
<td>O. Brook. 12768 1734 (Cat. Brook. dem. 78)</td>
<td>Year 7, Pachons 4 (of P II?)</td>
<td>Pa-ws s: Pa-wsr</td>
<td>1 1/3 (silver) kite for year 7</td>
<td>P:‘n</td>
</tr>
<tr>
<td>O. Brook. 12768 1688 (Cat. Brook. dem. 79)</td>
<td>Year 8, Pharmouthi 7 (of P II?)</td>
<td>Pa-ws s: Pa-wsr</td>
<td>2 (silver) kite for year 8</td>
<td>P:‘n(?)</td>
</tr>
<tr>
<td>O. Ash. 796 (OrSuec 17: 51–52, 56 [¶ 30])</td>
<td>Year 9, Khoiak 22 (of P II?)</td>
<td>Rwr s: Pa-mn</td>
<td>1 (silver) kite for year 8</td>
<td>P:ti-is.t</td>
</tr>
<tr>
<td>DO Louvre 140 (p. 179, pl. 30)</td>
<td>Year 9, Khoiak 24 (of P II?)</td>
<td>Pa-ws s: Pa-wsr</td>
<td>2/3 silver (kite) for year 8</td>
<td>P:ti-is.t</td>
</tr>
<tr>
<td>O. Heerlen BL 233 (DO Varia 43)</td>
<td>Year 10, Phaophi 7 (of P II?)</td>
<td>Pa-hy s: Pa-rt</td>
<td>1 2/3 (silver) kite for year 10</td>
<td>P:‘n</td>
</tr>
<tr>
<td>O. Heerlen BL 277 (DO Varia 44)</td>
<td>Year 10, Payni 24 (of P II?)</td>
<td>Pa-hy s: Pa-rt</td>
<td>1 (silver) kite for year 10</td>
<td>...(?)</td>
</tr>
<tr>
<td>O. Heerlen BL 241 (DO Varia 45)</td>
<td>Year 11, Pachons 5 (of P II?)</td>
<td>P:šr-mnt s: Twtw</td>
<td>2 (silver) kite for year 11</td>
<td>Pa-hy</td>
</tr>
<tr>
<td>O. Heerlen BL 256 (DO Varia 46)</td>
<td>Year 11, Pachons 27 (of P II?)</td>
<td>Đd-hr s: P:ti-nfr-htp</td>
<td>1 (silver) kite for year 11</td>
<td>Pa-dḥwty</td>
</tr>
<tr>
<td>O. Heerlen BL 300 (DO Varia 47)</td>
<td>Year 11, Mesore 4 (of P II?)</td>
<td>Pa-rt s: P:ti-nfr-htp</td>
<td>1/3 1/12 (silver) kite for year 11</td>
<td>Pa-dḥwty</td>
</tr>
<tr>
<td>O. BM 43655 (OrSuec 17: 52–53, 57 [¶ 32])</td>
<td>Year 11, ... day 9 (of P II?)</td>
<td>Hr s: Pa-mnt</td>
<td>4 (silver) kite for year 11</td>
<td>Pa-dḥwty</td>
</tr>
</tbody>
</table>

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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 Đd-hr s: Pa-ws(?), but see Vleeming, Ostraka Varia, p. 99.
186. Devauchelle, Ostraca démotiques, pp. 42–43.
187. The editor read Rwr s: Pa-míy, but see Vleeming, Ostraka Varia, p. 99.
188. The editor read P:šr, but see Vleeming, Ostraka Varia, pp. 99, 101 (n. cc).
189. The editor read P:šr, but see Vleeming, Ostraka Varia, pp. 99, 101 (n. cc).
190. The editor read Rwr s: Pa-míy, but see Vleeming, Ostraka Varia, p. 99.
191. The editor did not read the tax name, but it is clearly nbh.
192. The editor read year 19, but that does not fit with tax year 8.
Published Yoke Tax Receipts from Early Ptolemaic Thebes (cont.)

<table>
<thead>
<tr>
<th>Text</th>
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<tr>
<td>O. BM 23007 (OrSuec 17: 37–38 [¶ 9])</td>
<td>Year 12, Tybi 19 (of P II?)</td>
<td>Ns-lmnw s: Dd-hr</td>
<td>1/3194 (silver) kite for year 12</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>O. Heerlen BL 380 (DO Varia 48)</td>
<td>Year 12, Mecheir 3 (of P II?)</td>
<td>Pa-hy s: Pa-rt</td>
<td>2 (silver) kite for year 12</td>
<td>Pa-dhwty</td>
</tr>
<tr>
<td>O. BM 5760 (OrSuec 17: 34–36 [¶ 7])</td>
<td>Year 12, Pharmouthi 22 (of P II?)</td>
<td>'Imn-htp s: Pa-rt</td>
<td>2 (silver) kite for year 12</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>O. BM 19488 (OrSuec 17: 36–37 [¶ 8])</td>
<td>Year 12, Pachons 18 (of P II?)</td>
<td>P-šr-mn s: P-ši-tnn</td>
<td>1 (silver) kite for year 12</td>
<td>Pa-ly(?)</td>
</tr>
<tr>
<td>O. Heerlen BL 234 (DO Varia 49)</td>
<td>Year 12, Pachons 19 (of P II?)</td>
<td>Pa-hy s: Pa-rt</td>
<td>2/3 silver (kite) for year 12</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>O. BM 19573 (OrSuec 17: 37–39 [¶ 10])</td>
<td>Year 12, Mesore 5 (of P II?)</td>
<td>Dd-hr s: Pa-hy</td>
<td>1/6(?) silver (kite), and 1/3 silver (kite) (makes?) 1/2(?) (silver) kite for year 13(?)</td>
<td>Pa-dhwty</td>
</tr>
<tr>
<td>OIM 19318 (Cat. no. 28)</td>
<td>[Year 13?], Phaophi 9 (of P II?)</td>
<td>Dd-hr s: P-ši-tnf-hpt and Pa-rτ his brother</td>
<td>1/6(?) silver (kite), and 1/3 silver (kite) (makes?) 1/2(?) (silver) kite for year 13(?)</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>O. BM 19562 (OrSuec 17: 38, 40 [¶ 11])</td>
<td>Year 13(?), Khoiak 9 (of P II?)</td>
<td>P-ši-wsir s: P-šr-šmn</td>
<td>1/6(?) silver (kite) for year 12</td>
<td>Pa-dhwty</td>
</tr>
<tr>
<td>OIM 19299 (Cat. no. 11)</td>
<td>[Year 13], Khoiak 27 (of P II?)</td>
<td>Dd-hr s: P-ši-nfr-hpt</td>
<td>1 (silver) kite for year 13</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>DO Louvre 10 (p. 88, pl. 3)</td>
<td>Year 13, Khoiak 28 (of P II?)</td>
<td>Dd-hr s: Pa-hy</td>
<td>1 (silver) kite for year 12</td>
<td>Pa-ly(?)</td>
</tr>
<tr>
<td>O. BM 19759 (OrSuec 17: 39, 41 [¶ 12])</td>
<td>Year 13, Khoiak 13 and Phamenoth(?) 13 (of P II?)</td>
<td>(?)(?)</td>
<td>1/2 (silver) kite for year 12; and (?)</td>
<td>Pa-ly and Pa-ly</td>
</tr>
<tr>
<td>O. Brook. 12768 1727 (Cat. Brook. dem. 81)</td>
<td>[Year 13], Pachons 2 (of P II?)</td>
<td>Dd-hr s: P-ši-nfr-hpt(?).</td>
<td>2 (silver) kite for year 13</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>OIM 19300 (Cat. no. 12)</td>
<td>[Year 13], Phamenoth 9 (of P II?)</td>
<td>Dd-hr s: P-ši-nfr-hpt</td>
<td>1/3(?) silver (kite) for year 13</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>OIM 19339 (Cat. no. 46)</td>
<td>[Year 13], Mesore 16 (of P II?)</td>
<td>'Imn-htp s: Pa-dhwty</td>
<td>1/3(?) silver (kite) for year 13</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>O. BM 5747 (OrSuec 17: 40–41, 43 [¶ 14])</td>
<td>[Year 14], Pachons 4 (of P II?)</td>
<td>'Imn-htp s: Pa-rt</td>
<td>1/2 (silver) kite for year 14</td>
<td>Pa-ly</td>
</tr>
<tr>
<td>O. BM 31263 (OrSuec 17: 41–42, 44 [¶ 15])</td>
<td>Year 14, Pachons 29 (of P II?)</td>
<td>P-ši-bšt s: Pa-sny</td>
<td>2 (silver) kite for year 14</td>
<td>Pa-…</td>
</tr>
<tr>
<td>O. BM 20159 (OrSuec 17: 42, 45 [¶ 16])</td>
<td>[Year 14], Payni 22 (of P II?)</td>
<td>Pa-imn s: Pa-rwh</td>
<td>2 (silver) kite for year 14</td>
<td>P-ši-šš.š.</td>
</tr>
</tbody>
</table>

193. The editor read Ns-lmnw s: Dd-hr(?) (?), 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-hy, but see Vleeming, Ostraka Varia, pp. 99, 104 (n. II).
196. The editor read Pa-hy, but see Vleeming, Ostraka Varia, pp. 99, 104 (n. II).
197. The editor read (P II?), 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 (Silber)-Kite, but see Vleeming, Ostraka Varia, p. 99.
200. The editor read 1/4 (Silber)-Kite, but see Vleeming, Ostraka Varia, p. 99.
Published Yoke Tax Receipts from Early Ptolemaic Thebes (cont.)

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<tr>
<td>O. BM 31274 (OrSuec 17: 39–40, 42 [¶13])</td>
<td>[Year 14], Mesore 4 (of P II?)</td>
<td>P·h·hns w s</td>
<td>Pa-n:</td>
<td>2 (silver) kite for year 14</td>
</tr>
<tr>
<td>O. UCL 32053 (DO Varia 6)</td>
<td>Year 15, Meheir 10 (of P II?)</td>
<td>Qd-hr s</td>
<td>Hr-m-hb</td>
<td>2 (silver) kite for year 15</td>
</tr>
<tr>
<td>OIM 19313 (Cat. no. 24)</td>
<td>[Year 15], Mesore 2 (of P II?)</td>
<td>1mn-hyp s</td>
<td>Pa-rt</td>
<td>1/3 (?) silver (kite) for year 15</td>
</tr>
<tr>
<td>T. BM 29532 (OrSuec 31–32: 34–35 [¶2])</td>
<td>Year 16, Thoth 26; and Phaophi 16 (of P II?)</td>
<td>P·sr-imn s</td>
<td>Pa-n:</td>
<td>2 (silver) kite for year 15; and 1 (silver) kite for year 16</td>
</tr>
<tr>
<td>O. Berlin P. 9711 (DO Ausgewählte 31)</td>
<td>[Year 16], Payni 217 22 (of P II?)</td>
<td>P·ti-hr-p·r² s</td>
<td></td>
<td>2 (silver) kite for year 16</td>
</tr>
<tr>
<td>O. Brook. 12768 1743 (Cat. Brook. dem. 86)</td>
<td>Year 16(?) , Payni … (?) (of P II?)</td>
<td>Pa-wn s</td>
<td>Pa-wsr</td>
<td>2 (silver) kite for year [16]</td>
</tr>
<tr>
<td>O. Brook. 12768 1745 (Cat. Brook. dem. 83)</td>
<td>Year 16, Mesore 21 (of P II?)</td>
<td>Pa-wn s</td>
<td>Pa-wsr</td>
<td>1 (silver) kite for year 16</td>
</tr>
<tr>
<td>O. Brook. 12768 1738 (Cat. Brook. dem. 196)</td>
<td>Year 16, … day 20 (of P II?)</td>
<td>Pa-wn s</td>
<td>Pa-wsr</td>
<td>1 (?) silver (kite) for year 15</td>
</tr>
<tr>
<td>OIM 19352 (Cat. no. 58)</td>
<td>Year 17, Payni 8 (of P II?)</td>
<td>P·my (?) s</td>
<td>Qd-hr</td>
<td>1/2 silver kite for year 17</td>
</tr>
<tr>
<td>O. BM 5745 (OrSuec 17: 44, 48 [¶19])</td>
<td>Year 18, Thoth 16 (of P II?)</td>
<td>1mn-hyp s</td>
<td>Pa-rt</td>
<td>1/2 silver kite for year 17</td>
</tr>
<tr>
<td>O. BM 19340 (OrSuec 17: 45, 49 [¶20])</td>
<td>Year 18, Thoth 21 (of P II?)</td>
<td>Qd-hr s</td>
<td>Pa-hy</td>
<td>1/2 (silver) kite for year 17</td>
</tr>
<tr>
<td>O. BM 19412 (OrSuec 19–20: 25–26 [¶3])</td>
<td>Year 18, Tybi 29 (of P II?)</td>
<td>P·sr-mn s</td>
<td>P·ti-mn</td>
<td>2 1/4 (silver) kite for year [17]</td>
</tr>
<tr>
<td>O. Ash. 415 (OrSuec 17: 47, 52 [¶23])</td>
<td>Year 18, Pachons 12 (of P II?)</td>
<td>Pa-hr(? ) s</td>
<td>P·sr-wsr(? )</td>
<td>1 (silver) kite for year 18</td>
</tr>
<tr>
<td>O. TT 32 (DO Varia 50)</td>
<td>Year 18, Pachons 29 (of P II?)</td>
<td>Pa-mn s</td>
<td>Pa-n:</td>
<td>1 (silver) kite for year 17</td>
</tr>
<tr>
<td>DO Louvre 914 (p. 199, pl. 70)</td>
<td>Year 18, Payni 18 (of P II?)</td>
<td>P·my (?) s</td>
<td>Qd-hr</td>
<td>1 (silver) kite for year 18</td>
</tr>
<tr>
<td>O. Ash. 513 (OrSuec 17: 47–48, 53 [¶24])</td>
<td>Year 18, Epeiph 9 (of P II?)</td>
<td>Pa-nfr s</td>
<td>P·ti-nfr-wsr</td>
<td>2 (silver) kite for year 18</td>
</tr>
<tr>
<td>O. BM 19328 (OrSuec 17: 45–46, 50 [¶21])</td>
<td>Year 18, Epeiph 22 (of P II?)</td>
<td>Qd-hr s</td>
<td>Pa-hy</td>
<td>1/3 silver (kite) for year 18</td>
</tr>
</tbody>
</table>

210. The editor read P·h·hns w s| Pa-hr, 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 P· · · (?) instead of ḫd 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 P· · · ?mmn s| 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 ?n: sbn.w “die Steuererheber,” but see Vleeming, Ostraka Varia, p. 99.
217. The editor erroneously translates Epiphe, but correctly transliterates ibd 2 šmwn.
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 Qd-hr s| 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 … s| P·sr-wsr, 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 P· · · ?n, but it surely is P· · · n.
226. The editor read Pa-ḥwty s| P·ti-nfr-wsr, but see Vleeming, Ostraka Varia, p. 99.
227. The editor read Qd-hr s| 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-hr, but see Vleeming, Ostraka Varia, pp. 99, 101 (n. cc.).
2. CAPITATION TAXES BEFORE YEAR 22 OF PTOLEMY II (332–264 B.C.)

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

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<tr>
<td>O. BM 19386 (OrSuec 17: 46, 51 [§ 22])</td>
<td>Year 18, Mesore 21 (of P II?)</td>
<td>ḏḏ-h</td>
<td>r s: Pa-hy</td>
<td>1 (silver) kite</td>
</tr>
<tr>
<td>OIM 19315 (Cat. no. 25)</td>
<td>Year 19, Hathyr 19 (of P II?)</td>
<td>Pı-šrı-hnsw s: ḏḏ-h</td>
<td>r</td>
<td>1 (silver) kite</td>
</tr>
<tr>
<td>O. BM 20333 (OrSuec 17: 49, 54 [§26])</td>
<td>Year 19, Khoiak 8 (of P II?)</td>
<td>Pı-šrı-mn s: Pı-tı-mn</td>
<td>1 (silver) kite</td>
<td>Pı-šrı-hnsw</td>
</tr>
<tr>
<td>O. TT 32 (DO Varia 51)</td>
<td>Year 19, Tybi 11 (of P II?)</td>
<td>Pı-tı-nfr-htp mw.t sf Ta-mn</td>
<td>1 (silver) kite</td>
<td>Pı-šrı-hnsw</td>
</tr>
<tr>
<td>OIM 19344 (Cat. no. 51)</td>
<td>Year 19, Pharmouthi 17</td>
<td>Pı-my (?) s: ḏḏ-h</td>
<td>r</td>
<td>1 (silver) kite for year 19</td>
</tr>
<tr>
<td>O. BM 23363 (OrSuec 17: 49–50, 55 [§27])</td>
<td>Year 20, Thoth 22 (of P II?)</td>
<td>Pı-šrı-mnt s: Tı’y-nfr</td>
<td>2 (silver) kite for year 19</td>
<td>Pa-rı 231</td>
</tr>
<tr>
<td>O. Brook. 12768 1721 (Cat. Brook. dem. 84)</td>
<td>Year 21, Hathyr 2 (of P II?)</td>
<td>Pa-wn s: Pa-wsr</td>
<td>2 (silver) kite for year 20 (?)</td>
<td>Pa-rı</td>
</tr>
<tr>
<td>O. Brook. 12768 1703 (Cat. Brook. dem. 85)</td>
<td>Year 21, Pachons 12 (of P II?)</td>
<td>Pa-wn s: Pa-wsr</td>
<td>2 (silver) kite for year 21</td>
<td>Pı-tı-is.t (?)</td>
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</table>

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<th>Text</th>
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<th>Reason</th>
</tr>
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<tbody>
<tr>
<td>O. Berlin P. 10920 (DO Ausgewählte 32)</td>
<td>Year 21, Pachons 12 and Payni 4 (of P II?)</td>
<td>Acquired in Edfu in 1906 by C. Schmidt; taxpayer (Hryw s: Hıtr) and scribe (Gl-šrı 232) otherwise unattested in Thebes.</td>
</tr>
</tbody>
</table>

### Text Rejected from the Corpus of Published Yoke Tax Receipts

2.1.B. NH₇T-TAX RECEIPTS

The nh₇t-tax (Dem. ḏḏ nh₇t) was almost as common at Elephantine as the yoke tax, but it was not thought to occur at Thebes until Vleeming identified two Theban nh₇t-tax receipts.233 The meaning of the tax is not clear. Mattha suggests that Demotic nh₇t corresponds to hieroglyphic nh₇t.t “ivory” and that the ḏḏ nh₇t was an “ivory tax.”234 Wångstedt basically follows Mattha’s interpretation.235 Devauchelle suggests that the name of the tax was written both as nh₇t and nh₇y and rejects the identification with hieroglyphic nh₇t.t “ivory,” but he does not propose any alternative interpretation.236 Vleeming argues against reading nh₇y in favor of nh₇t, but he does not propose any identification of the tax either.237

The nh₇t-tax was very closely associated with the yoke tax. The nh₇t-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 nh₇t-tax receipts were issued for roughly the same range of payments as the yoke tax receipts239 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 nh₇t-tax receipts date from Egyptian year 9 to Egyptian year 21 of Ptolemy II with one possible exception. Vleeming published a nh₇t-tax receipt, O. Pontif. Bibl. Inst. (DO Varia 9), dated to Egyptian year 20 of “pharaoh Ptolemy” (Dem. pr-żż ḏrıwms). 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

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230. The editor read ḏḏ-h|r s: Pa-wn, but see Vleeming, Ostraka Varia, p. 99.
231. The editor read Pa-wn..., but see Vleeming, Ostraka Varia, p. 99.
236. Devauchelle, Ostraca démotiques, pp. 56–58.
238. Vleeming, Ostraka démotiques, pp. 18–19, 24–25, 56.
239. Devauchelle, Ostraca démotiques, p. 58.
Ptolemy” (Dem. *pr*: *Ptrwmys s*: *Ptrwmys*) and thus “pharaoh Ptolemy” could refer to Ptolemy I. 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. In these receipts the group read as nḥ may be followed by two short vertical strokes before the strong arm determinative, a few short vertical strokes, or a strong arm determinative, 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.

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<tbody>
<tr>
<td>O. Heerlen BL 311 (DO Varia 52)</td>
<td>Year 11, Payni 25 (of P II?)</td>
<td>Pa-hy s: Pa-rt</td>
<td>1 (silver) kite for year 11</td>
<td>Pa-hy</td>
</tr>
<tr>
<td>O. Berlin P. 9502 (OrSuec 22: 3–4 [¶1])</td>
<td>Year 17, Payni 28 (of P II?)</td>
<td>Pa-ḥnum mw.tṣf</td>
<td>1 (silver) kite for year 17</td>
<td>Pa-rt (?)</td>
</tr>
</tbody>
</table>

2.1.C. COMPULSORY LABOR RECEIPTS

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

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-p*: *mty s*: *Pa-dḥy*; and *DO* Louvre 79 (p. 60, pl. 19), signed by *... s*: *Pa-mn*.

242. O. BM 14126 (OrSuec 19–20: 26–27 [¶4]), signed by *Pa-sny s*: *Pa-ḥnum*, was read *Pa-mn s*: *Pa-ḥnum* by the editor, but see Devauchelle, *Ostraca démotiques*, pp. 19–20; *DO* Louvre 25 (pp. 43–44, pl. 6), signed by *Ns-ḥnum s*: *Ns-ḥr*, was read *Ns-ḥnum s*: *Ns-ḥnum* by the editor, but see E. Cruz-Uribe, “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 s*: *Pa-ḥnum*; and O. Pontif. Bibl. Inst. (DO Varia 7), signed by *Ns-ḥnum s*: *Ns-ḥr*.

243. O. Torino 12689 (DO Varia 32), signed by *P-ṣr-ḥnsw*, from Hermontis.

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


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


2.1.D. LIVESTOCK TAX RECEIPTS

Two receipts for the livestock tax (Dem. n: ḫḏ.w n n: isw) from before year 22 of Ptolemy II are known from the Theban area, though from Hermontis 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-h≤nm s| Pa-h≥r) 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 (Hermontis)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Torino 12667</td>
<td>Egyptian year 9,</td>
<td>Hr-t:y:s-f-nht s</td>
<td>P:wr</td>
<td>3 silver (deben) for his (5? or 8?) sheep</td>
</tr>
<tr>
<td>(DO Varia 33)</td>
<td>Phamenoth 30 (of P II?)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| O. Torino 12661    | Egyptian year 9,          | Hr-t:y:s-f-nht s| P:wr    | 4 silver (deben), specification: slave(?) tax, 2 silver (deben); the sheep, 1 silver (deben); nhb-tax, 1 silver (deben) | Ns-mn s: Hr-lnsw and Wšr-wr s: Pa-[
| (DO Varia 34)      | Pharmouthi 24 (of P II?)  |                           |                               |                         |

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. p: 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-ʿw s| 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-mn-t s| P:t-imn-nsw-t:w|) 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).
²⁵³. Devauchelle, Ostraca démotiques, p. 21.
²⁵⁶. O. Wien KhM 6010 (OrSuec 25–26: 5–7 [¶1]).
²⁵⁷. Salt tax receipt O. BM 20265 (OrSuec 27–28: 10–11 [¶5]).
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, 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. 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. 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. τό τέλος, Dem. τὸ τκν). This 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

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>GREEK RECEIPTS FOR THE TAX OF MONTH X</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Berlin P. 1150 (BGU VI 1417)</td>
<td>Year 11, Mesore … (of P II?)</td>
<td>Παμούνις τοῦ</td>
<td>τοῦ Μεσορῆ (dr.) 4</td>
<td>—</td>
</tr>
<tr>
<td>O. Berlin P. 14170 (AfP 19: 68 [6])</td>
<td>Year 12, Thoth(?) (of P II?)</td>
<td>Φ[…]βοφ Πάϊ(τος)</td>
<td>τά τέλη Φαμενώτ</td>
<td>[Α]ριστοτέλης</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2868 (GO Tait Bodl. 1)</td>
<td>Year 12, Thoth 22 (of P II?)</td>
<td>Σαμπά Ψοσά</td>
<td>εἰς τό τέλος τοῦ Μεσορῆ (dr.) 5</td>
<td>Αριστοτέλής</td>
</tr>
<tr>
<td>O. BM 25530 (GO Wilcken 1335)</td>
<td>Year 13, Pachons 16 (of P II?)</td>
<td>Παυσασάτος</td>
<td>εἰς τό τέλος τοῦ Φορμούιτ (dr.) 60 (?)</td>
<td>Αριστοτέλης</td>
</tr>
<tr>
<td>O. Berlin P. 9304 (BGU VI 1416)</td>
<td>Year 13, Phaophi 23 (of P II?)</td>
<td>Παάζ καὶ Χαρβοφ</td>
<td>εἰς τό τέλος τοῦ Θεότ (dr.) 2 = 1 silver kite</td>
<td>Αριστοτέλης</td>
</tr>
<tr>
<td>O. Leipzig ? (AfP 19: 67 [4])</td>
<td>Year 13, Hathyr 9 (of P II?)</td>
<td>Ψενύρει Ἀραπρῆ</td>
<td>τό τέλος τοῦ Θεότ (dr.) 4 (ob.) 1 1/2</td>
<td>Αριστοτέλης</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2200 (GO Tait Bodl. 2)</td>
<td>Year 13, Hathyr 9</td>
<td>Σισύς</td>
<td>εἰς τό τέλος τοῦ Φαόφ (dr.) 2</td>
<td>Αριστοτέλης</td>
</tr>
<tr>
<td>O. Stras. G 735 (GO Strass. 175)</td>
<td>Year 16, Pharmouthi 7 (of P II?)</td>
<td>Πιθούρις Φύβιος</td>
<td>εἰς τὸν Μεχίρ (dr.) 2</td>
<td>Λε[ονί]τωκος</td>
</tr>
<tr>
<td>O. Stras. G 666 (GO Strass. 173)</td>
<td>Year 18, Phaophi (of P II?)</td>
<td>Πιθοῦτ πα Πίθις</td>
<td>εἰς τὸ τέλος τοῦ Θεότ (dr.) 2</td>
<td>Θεμιστοκλῆς</td>
</tr>
<tr>
<td>O. Stras. G 667 (GO Strass. 174)</td>
<td>Year 18, Tybi 24 (of P II?)</td>
<td>Πιθοῦτ πα Πίθις</td>
<td>εἰς τὸ τέλος τοῦ Τύβι (dr.) 2</td>
<td>Θεμιστοκλῆς</td>
</tr>
<tr>
<td>O. Leipzig ? (AfP 19: 68 [5])</td>
<td>Year 18, Tybi 29 (of P II?)</td>
<td>Παά Πανεταύ</td>
<td>εἰς τὸ τέλος τοῦ Τύβι (dr.) 2</td>
<td>Θεμιστοκλῆς</td>
</tr>
<tr>
<td>O. Leid. Pap. Inst. Inv. 43 (GO Leiden 376)</td>
<td>Year 18, Tybi (?) (of P II?)</td>
<td>…(? )</td>
<td>τέλο (dr.) 4 (ob.) 4</td>
<td>Ταυρίσκος ὁ παρά …</td>
</tr>
<tr>
<td>O. Stras. G 995 (GO Strass. 1)</td>
<td>Year 18, Tybi 27 (of P II?)</td>
<td>Πιθοῦτ</td>
<td>εἰς τὸν Φαόφ (dr.) 1 (ob.) 3 (?)</td>
<td></td>
</tr>
</tbody>
</table>

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.


262. O. Wien KhM 6010 (OrSuec 25–26: 5–7 [1]).
## DEMOTIC RECEIPTS FOR THE TAX OF MONTH X

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Wien KhM 6010 (OrSuec 25–26: 5–7 [$1])</td>
<td>Year 4, Phamenoth 2, 14 and 17 (of P II?)</td>
<td>Pa-’w s: Pa-wn 263</td>
<td>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</td>
<td>Nḥt-mnt</td>
</tr>
<tr>
<td>O. Uppsala 873 (DO Ausgewählte 1) 264</td>
<td>Year 11, Epeiph 18 (of P II?)</td>
<td>P-’bl(?) s: P-’ti-wsir</td>
<td>2 (silver) kite 265 in the tax of Payni</td>
<td>Nḥt-mnt s: P-’ti-‘nn-nsw-t-wy</td>
</tr>
<tr>
<td>O. Uppsala 1332 (DO Ausgewählte 3) 266</td>
<td>Year 11, Mesore 7 (of P II?)</td>
<td>Htr(?) s: ḫwty- iw</td>
<td>3 (silver) kite for the tax of Epeiph</td>
<td>ḫd-ḥr</td>
</tr>
<tr>
<td>O. Uppsala 936 (DO Ausgewählte 2) 267</td>
<td>Year 18, Phamenoth 9; and 17 (of P II?)</td>
<td>P-’š-ḥnsw s: P-’ti-wsir</td>
<td>2 (silver) kite 268 in the tax of Mecheir … 269</td>
<td>Nḥt-mnt</td>
</tr>
<tr>
<td>O. Uppsala 818 (OrSuec 9: 62–63 [$1])</td>
<td>Year 18, Mesore 20 (of P II?)</td>
<td>Pa-b(?) and Pa-rt s: Pa-ḏhwty and ‘y- m-hṭp and ḫrw s w his son makes four men</td>
<td>1 1/4 (silver) kite … for the tax of Phamenoth 30</td>
<td>P-’ti-nfr-hṭp</td>
</tr>
<tr>
<td>O. Berlin 9650 (OrSuec 18: 71–72 [$2])</td>
<td>Epeiph 24</td>
<td>Hr-m-hb s: P-’sn- 270</td>
<td>3 1/2 obols for his tax of Payni</td>
<td>ḫhwty- nn</td>
</tr>
</tbody>
</table>

## 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.

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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 kṯ 7 n, but it surely is kṯ 2 ḫn.
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 kṯ 3, but it surely is kṯ 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. ḫḥ krm) of year 11 (of Ptolemy II!).
### Published Receipts for Unspecified Taxes from Early Ptolemaic Thebes

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. BM 5768 (<em>OrSuec</em> 19–20; 23–24 [¶1])</td>
<td>Year 15, Payni 8 (of P II?)</td>
<td>'Imn-htp s: Pa-rt</td>
<td>1/2 1/4 (?)</td>
<td>Pa-hy (?)</td>
</tr>
<tr>
<td>O. BM 5721 (<em>OrSuec</em> 19–20; 24–25 [¶2])</td>
<td>Year 16, Pharmouthi 19 (of P II?)</td>
<td>'Imn-htp s: Pa-rt</td>
<td>2 (silver) kite for his tax of year 15</td>
<td>Dd-hr</td>
</tr>
<tr>
<td>O. Uppsala 813 (<em>OrSuec</em> 2; 37–38 [¶1])</td>
<td>Year 20, Tybi 27; and 29 (of P II?)</td>
<td>'Irw s: P:sr-mnt (?)</td>
<td>3 1/2 1/12 (silver) kite for the tax of year 19; 4 1/12 (silver) kite</td>
<td>Pa-rt</td>
</tr>
<tr>
<td>O. BM 20162 (<em>OrSuec</em> 16; 24–25 [¶2])</td>
<td>Year 21, Pharmouthi 29 (of P II?)</td>
<td>P:ti-hr-p-hrt s: P:sr-hns</td>
<td>1/2 1/12 (silver) kite</td>
<td>Nh-t-mnt</td>
</tr>
<tr>
<td>OIM 19293 (<em>Cat. no. 5</em>)</td>
<td>[Year 21], … day 12 (of P II?)</td>
<td>P:sr-dfwt (?) s: Dd-hr</td>
<td>1/3 silver (kite) for year 21</td>
<td>P:ti-n</td>
</tr>
<tr>
<td>O. Brook. 12768 1746 (<em>Cat. Brook. dem. 103</em>)</td>
<td>Year 22, Phaophi 22 (of P II?)</td>
<td>Pa-wn s: Pa-wsr</td>
<td>2 (silver) kite for year 21</td>
<td>P:ti-is.t</td>
</tr>
<tr>
<td>O. BM 5724 [<em>OrSuec</em> 31–32; 6–7 [¶1]]</td>
<td>Year 26, … day 12 (of P II?)</td>
<td>Pa-ni s: P:hl-hns</td>
<td>5 kite for the tax</td>
<td>'Imn-htp s: Hrwyw</td>
</tr>
</tbody>
</table>

---

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. ḫḏ ḫmṯ, Gr. ἄλικη), 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. ḫḏn śn, Gr. ἔμπορος) levied on some women, represented by sixteen receipts (eleven with the salt tax); the income of a server tax (Dem. ḫḏ ḫmṯ ḫmt ḫsh ṣms), represented by eight receipts (six with the salt tax); the rare staff bearer tax (Gr. ἀρτοφόρος), represented by two receipts (both with the salt tax); and perhaps the compulsory labor tax (Dem. ḫḏ ḫt, Gr. λειτουργός) 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 [ḥḏ] ḫt X n Y n Z1 šḥ PN2 n Z2). The verb ḫt “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 δзвуч 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.
TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

The name of the salt tax in Demotic was "money of salt" (Dem. ḫḏ ḫm) or "the salt" (Dem. ṣ : ḫm)273 and in Greek “of the salt” (Gr. ἀλεξίχας). 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. παιδοτρέπον), performers (?) of Dionysus (Gr. […] τὰ περὶ τῶν 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 Petebastis (Dem. Ἰρρ βι Νσ-μν) may have witnessed a contract.285 A salt tax scribe named Horos son of Esminis (Dem. Ἰρρ θ Γ Νσ-μν) may have witnessed a contract.285 A salt tax scribe named Petebastis

273. Note that ḫḏ and ṣ: can be very similar in Demotic.


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: 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.

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.


son of Patos (Dem. *P|-hb s| Pa-ti*) was perhaps witness to two contracts.286 A salt tax scribe named Psenminis son of *M-sr-rt.wy* (Dem. *P|-sr-rt.s| Ms-r-rt.wy*) was perhaps a notarial contract scribe.287 A salt tax scribe named Teos son of Horos (Dem. *Dd-hr s| 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. *M|-y-ns s| P|-ti-wir*) may have signed three burial tax receipts and perhaps one burial plot receipt.290 A salt tax scribe named Phibis son of Apathes (Dem. *P|-hb s| '|-ph*) 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. ἐπέκα*),292 the salt tax with the income of a server tax (Dem. *k|-rmt ṭw*),293 the salt tax with the staff bearer tax (Gr. *ῥοδσφορίκιον*),294 and the salt tax with the compulsory labor tax (Dem. *ḥq ꟗrt, Gr. λετουργίς*).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

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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, Hathor 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, Epiph 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 (OsSuec 9: 64–65 [§3]); wool tax receipt O. Berlin P. 6253 (DO Matha 208); and wool tax receipt O. Berlin P. 9479 (DO Matha 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 .... s| P|-bwir(?) 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 Varš 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-rns(?)... .

291. Salt tax receipt O. Uppsala 796 (OsSuec 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 10; 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 Varš 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 10; 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 démocratiques 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.
TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

Published Salt Tax Receipts from Early Ptolemaic Thebes

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Berlin P. 6359</td>
<td>Year 23, Thoth 9 (of P II?)</td>
<td>Đd-hr s: Pz-‘yw</td>
<td>1/4 silver (kite) for year 22</td>
<td>(?)²⁹⁷</td>
</tr>
<tr>
<td>O. BM 19953</td>
<td>Year 23, Phaophi 22 (of P II?)</td>
<td>P-’hr-‘yw s: ‘Im-n-htp and T’-sr+t-‘imn his sister</td>
<td>1/2 silver kite for year 22</td>
<td>Đd-hr(?)²⁹⁸</td>
</tr>
<tr>
<td>O. BM 25026</td>
<td>Year 23, Hathyr 30 (of P II?)</td>
<td>Pa-wn s: Pa-wws²⁹⁹ and Ta-s’ his wife</td>
<td>1 1/2 silver (kite) and 1 silver (kite) makes 2 1/2 silver kites for year 22</td>
<td>(?)³⁰⁰</td>
</tr>
<tr>
<td>O. BM 5688</td>
<td>Year 23, Khoiaq 19 (of P II?)</td>
<td>Ns-mn s: P-td-nfr-htp and T’y-h: his wife</td>
<td>1/4 silver (kite) and 1/2 silver (kite) makes 2 1/12 silver (kite) for year 22</td>
<td>(?)³⁰¹</td>
</tr>
<tr>
<td>OIM 19329</td>
<td>Year 23, Phamenoth 15 (of P II?)</td>
<td>Αμενοθα and Τεμμον κατ = ‘Imn-htp s: Pa-rt and T’-sr.t-mrn his daughter</td>
<td>1/3 silver (kite) 1/2 obol and 1/4 silver (kite) makes 1/2 silver kites 1 1/2 obols for year 23</td>
<td>Hr s: Ns-mn</td>
</tr>
<tr>
<td>O. BM 20265</td>
<td>Year 23, Payni 10 (of P II?)</td>
<td>Pa-’w s: Pa-wn = Ποοοης³⁰²</td>
<td>1/3 silver (kite) 1/2 obol for six months of year 23 = (ob.) 4 1/2 for 6 months³⁰³</td>
<td></td>
</tr>
<tr>
<td>O. BM 5768</td>
<td>Year 24, Epeiph</td>
<td>Hrbs the choachyte³⁰⁴</td>
<td>1/3 silver (kite) 1/2 obol(?)³⁰⁵ for year 23 = (ob.) 4 1/2 or 6 months(?)³⁰⁶</td>
<td></td>
</tr>
<tr>
<td>OIM 19353</td>
<td>Year 26(?) Phaophi 19(?) (of P II)</td>
<td>T’-sr.t-mtt ta ‘Imn-htp</td>
<td>1/4 silver (kite) for year 25(?)</td>
<td>Đd-hr(?)</td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr. 812</td>
<td>Year 26, …(?) (of P II)</td>
<td>P-‘ti-hnsw s: Wsir-wr³⁰⁸</td>
<td>1/6 (silver) kite for year 26³⁰⁹</td>
<td>‘nt’h-p-’hrt</td>
</tr>
<tr>
<td>O. BM 25531</td>
<td>Year 26, …(?) (of P II)</td>
<td>P-‘ir s: P-‘ti-wsir and T’-sr.t-iy-m-htp his wife</td>
<td>1 1/2 (silver) kite³¹⁰ and 1 (silver) kite for year 25 Dḥwty-…(?)</td>
<td></td>
</tr>
<tr>
<td>O. Berlin 4345</td>
<td>Fiscal year 27, Mese17 (of P II)</td>
<td>Πιρτι and Νυμπερητ (ob.) 4 1/2, and (ob.) 3 for the first six months</td>
<td>²⁹⁸</td>
<td></td>
</tr>
<tr>
<td>OIM 19324</td>
<td>Year 27, Hathyr 6(?) (of P II)</td>
<td>T’-sr.t-mtt ta ‘Imn-htp</td>
<td>1/2(?)(silver) kites (silver) for year 26</td>
<td>‘hwf-‘w(?)</td>
</tr>
</tbody>
</table>

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-wq?.
²⁹⁹. The editor read Pa-wn s: Pa-djwty-i’b(?), 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]).
³⁰³. The editor read στρι (ob.) 3, but see Worp, “Remarks,” p. 255.
³⁰⁴. The editor read only Hrbs p! ….
³⁰⁵. The editor read ḫḏ 1/3 ḫr, but I read ḫḏ 1/3 ḫb 1/2. Compare O. BM 20265 (OrSuec 27–28: 10–11 [¶5]) by the same scribe.
³⁰⁶. The editor read Mητρ(?) Αλή(γες)(?) (ob.) 3, but see Worp, “Remarks,” p. 255, for the reading Πετακων … (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 ḫḏ hm: “salt tax,” but ḫḏ ḫhk (“beer tax”) also seems possible.
³⁰⁸. The editor read P-‘ti-hnsw s: Wsir-i-ir-ti-s(?)
³⁰⁹. The editor read ḫḏ 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.)

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>OIM 19311 (Cat. no. 22)</td>
<td>Year 27, Hathyr(?)</td>
<td>T</td>
<td>-ßr.t-mnt ta `Imn-htp</td>
<td>1/4 (silver kite) for year 27</td>
</tr>
<tr>
<td>O. BM 25989 (GO Wilcken 1339)</td>
<td>Fiscal year 27, Hathyr 10</td>
<td>Τορός and Ποτμής</td>
<td>(ob.) 3, and (ob.) 4 1/2 for the second (six months)</td>
<td>P</td>
</tr>
<tr>
<td>O. Stras. GD 25 (GO Strass. 5)</td>
<td>Fiscal year 28, Mesore 25 = year 27, Mesore 29 (of P II)</td>
<td>irtrmy ... and Dr` his sister(311) = ἄρτεμίτ... and Τολέ... and Κέμοτ</td>
<td>[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</td>
<td>P</td>
</tr>
<tr>
<td>O. Medinet Habu 2190 (DOMH 12 + Enchoria 8.1: 143–46)</td>
<td>Year 28, Thoth 5 = Fiscal year 28, Thaut 5 (of P II)</td>
<td>P</td>
<td>-ßr-t-mnt, wife of P</td>
<td>-ßr-mn s: Wsr-hp = Τοσμόμαντ</td>
</tr>
<tr>
<td>O. Berlin P. 4338 (BGU VI 1334)</td>
<td>Year 2[8, Phaophi] 8 = Fiscal year 28, Phaophi 8 (of P II)</td>
<td>Pa-rt s: P</td>
<td>-y-w` = Παρητ Πιθανίτιον</td>
<td>... for year 29(?)</td>
</tr>
<tr>
<td>O. Berlin 4398 (GO Wilcken 312 + BL 2.1: 54; 2.2: 187; 6: 214)</td>
<td>Fiscal year 28, Tybi 14 (of P II)</td>
<td>Νικώτας Θοβόδς</td>
<td>(dr.) 1 (ob.) 3 and (dr.) 1 for the year</td>
<td>δία Πολιάνθους Κάρνιος</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2161 (GO Tait Bodl. 3)</td>
<td>Fiscal year 29, Mesore 7 (of P II)</td>
<td>Εἰρηνίνι καὶ I...μονος and ...</td>
<td>(ob.) 3, (ob.) 3 and (ob.) 3</td>
<td>διά Κλειτάνδρου Θεοδόρου</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1267 (GO Tait Bodl. 4)</td>
<td>Fiscal year 29, Tybi 17 = year 29, Tybi 17 (of P II)</td>
<td>Άρουσσιτίς = Ἦρ... s: ...</td>
<td>(dr.) 1 (ob.) 3</td>
<td>διά Κλειτάνδρου</td>
</tr>
<tr>
<td>O. BM 5838 (GO Wilcken 1337 + BL 2.1: 103; 6: 216)</td>
<td>Fiscal year 29, Tybi 23 (of P II)</td>
<td>Παϊκς πα Τοτηὴ</td>
<td>(ob.) 4 1/2</td>
<td>Dem. unpubl. διά Κλειτάνδρου</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2133 (GO Tait Bodl. 5)</td>
<td>Fiscal year 30, Pachons 7 = year 29, Pachons 7 (of P II)</td>
<td>Τιπελλάλιτος = Dem. Ti-py-ta-ielele (ed.)</td>
<td>(dr.) 1 = 1/2 kite</td>
<td>Dem. Thotorches(?) Psenminis, Sheshik son of Phibis, and Horus διά Κλειτάνδρου</td>
</tr>
<tr>
<td>O. Berlin P. 9483 (BGU VI 1335)</td>
<td>Year 29, Pachons 17 = fiscal year 30, Pachons 17 (of P II)</td>
<td>Trws ta Pa-tm s: P</td>
<td>-ßr-t-... = Τλους</td>
<td>1/2 (silver) kite for year 29 = (dr.) 1</td>
</tr>
<tr>
<td>O. BM 5829 (GO Wilcken 313 + BL 6: 214)</td>
<td>Fiscal year 30, Pachons 27 (of P II)</td>
<td>Χρ...ις the wife of Ιν.κυς</td>
<td>(dr.) 1</td>
<td>Dem. unpubl. διά Κλειτάνδρου</td>
</tr>
<tr>
<td>GO Meyer 7 + BL 6: 207</td>
<td>Fiscal year 30, Pachons 30 (of P II)</td>
<td>Καλλίβις the wife of ὁφη = Gl-hb</td>
<td>(dr.) 1 = kite 1/2</td>
<td>διά Κλειτάνδρου</td>
</tr>
<tr>
<td>OIM 19330 (Cat. no. 38)</td>
<td>Fiscal year 30, Epeiph 25 = year 29, Epeiph 25 (of P II)</td>
<td>Ἁμενωθ πα Φηροτ = `Imn-hp s: Pa-rt</td>
<td>(ob.) 4 1/2(?) = 1/3(?) silver (kite) 1/2 obol for year 29 = 1/4 silver (kite) [sic]</td>
<td>Dḥwyty-ir-rb-s, P</td>
</tr>
</tbody>
</table>

311. The editor read brother.
### Published Salt Tax Receipts from Early Ptolemaic Thebes (cont.)

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<tr>
<td>O. Bodl. Gr. Inscr. 240 (GO Wilcken 1493 + BL 2.1: 114; 7: 303)</td>
<td>Fiscal year 30, Mesore 2 = year 29, Mesore … (of P II)</td>
<td>Το…ζ = …(?)</td>
<td>(dr.) 1 = 1/2 kite</td>
<td>Dem. unpubl. διά Κλειστάνδρου</td>
</tr>
<tr>
<td>O. Ash. GO 108 (GO Ash. 1)</td>
<td>Fiscal year 30, Mesore 6 = year 29, Mesore 6 (of P II)</td>
<td>Ἀρχέων Πετόσιος = Hr-hnw s: P-ti-is.t</td>
<td>(dr.) 1 (ob.) 3 = 2/3 1/12 (silver) kite for year 29</td>
<td>Ḫwty-ir-hṣ s, P-ti-ḥn s: Ns-duḥwty, and Ḫd-hr s: Ḫr διά Κλειστάνδρου</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 260 (GO Wilcken 1494 + BL 2.1: 114)</td>
<td>Fiscal year 30, Mesore 9 (of P II)</td>
<td>Παϊ πα Τοτοῆ</td>
<td>(dr.) 1 (ob.) 3</td>
<td>Dem. unpubl. διά Κλειστάνδρου</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 260 (GO Wilcken 1494 + BL 2.1: 114)</td>
<td>Fiscal year 30, Mesore 9 (of P II)</td>
<td>Παϊ πα Τοτοῆ</td>
<td>(dr.) 1 (ob.) 3</td>
<td>Dem. unpubl. διά Κλειστάνδρου</td>
</tr>
<tr>
<td>O. DeM 1 (BIFAO 50: 1–2 + BIFAO 82: 151–52)</td>
<td>Fiscal year 30, Mesore 15 = year 29, Mesore 15 (of P II)</td>
<td>ὑψερ.ατμοῦ</td>
<td>1/2 (silver) kite for year 29</td>
<td>Ḫwty-ʾw Φανίατ</td>
</tr>
<tr>
<td>O. Berlin 4313 (GO Wilcken 314 + BL 2: 301)</td>
<td>Fiscal year 30, Thaut 13 = year 30, Thoth 13(?) (of P II)</td>
<td>Τίτοῖς Ἀρπαῖος</td>
<td>(ob.) 4 1/2</td>
<td>Dem. unpubl. διά Πολεμαῖον</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1874 (GO Tait Bodl. 7)</td>
<td>Fiscal year 30, Thaut 21 = year 30, Thoth 21 (of P II)</td>
<td>Θεοσύτωμο Παλλίων = Dem. Thotsutmis</td>
<td>(ob.) 4 1/2 = …(?) for year 29</td>
<td>Dem. Amenartēsis(?), Psenminis …, … son of Horus διά Πολεμαῖον</td>
</tr>
<tr>
<td>O. DeM 3 (BIFAO 50: 2–3 + BIFAO 82: 152–53)</td>
<td>Fiscal year 30, Khoiak 14 = year 30, Khoiak 29 (of P II)</td>
<td>ὑψερ.Ψεμίνιος = P-ti-ḥn s: Pa-…</td>
<td>(ob.) 4 …(?) = 4(?)</td>
<td>P-ti-ḥr s: Ḫr and Nḥt-…(?) Φανίατ</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2158 (GO Tait Bodl. 8)</td>
<td>Fiscal year 31, Pachons 2 (of P II)</td>
<td>Ταυβάστς = Dem. Taubastis</td>
<td>1/2 kite for year 30</td>
<td>Dem. Psentotoes (?) διά Πολεμαῖον</td>
</tr>
<tr>
<td>O. BM 5846 (GO Wilcken 1340 + BL 2.1: 103–04)</td>
<td>Fiscal year 31, Pachon 14 (of P II)</td>
<td>Πονάξ Φορχάννιος</td>
<td>(dr.) 1 (ob.) 3</td>
<td>Dem. unpubl. διά Πολεμαῖον Κάρνις</td>
</tr>
<tr>
<td>O. BM 12168 (OrSuc 27–28: 24–25 [19])</td>
<td>Year 30, Payni 13 (of P II)</td>
<td>T:i-šr.t-p:mm-miḥ ta P-ti-mn-mn</td>
<td>1/4 silver (kite) for year 30</td>
<td>Ns-…(?)(? s: Ḫd-hr and P-ti-ḥr s: sp-2</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2150 (GO Bodl. Tait 9)</td>
<td>Fiscal year 31, Payni 15 = year 30, Payni 15 (of P II)</td>
<td>…βωκις</td>
<td>(dr.) 1 = kite 1/2 for year 30</td>
<td>Dem. …-ortais, Psen-…, and Hor son of Esminis διά Πολεμαῖον Κάρνις</td>
</tr>
<tr>
<td>O. Pont. Bibl. Inst. (DO Varia 42)</td>
<td>Year 31, Pharmouthi 9 (of P II)</td>
<td>Ta-…(?) ta Ns-p:mm-ty</td>
<td>1/2 silver kite for year 31</td>
<td>… (?)</td>
</tr>
</tbody>
</table>

### SALT TAX B RATE REPLACES A RATE IN YEAR 32 OF PTOLEMY II (254 B.C.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
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<tbody>
<tr>
<td>O. Uppsala 744 (OrSuc 9: 64–65, 67 [33])</td>
<td>Year 32, Payni 2; and Payni 6 (of P II)</td>
<td>… s: Br</td>
<td>1/2 (silver) kite for year 32 and 1/6 (silver) kite</td>
<td>Wrḥ, P-ti-ḥw s: Ḫr-hnw, and Pa-ʾw</td>
</tr>
</tbody>
</table>

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312. The editor read Ḫd-hr s: Ḫr-p-ḥr, but the element read -p-ḥr is in fact a repetition of the amount paid: Ḫr 2/3 1/12 “2/3 1/12 silver (kite).”

313. The editor read Nḥt, but see Dem. Namenbuch I-10, p. 709.
<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Berlin 4397</td>
<td>Fiscal year 34,</td>
<td>Τσυής</td>
<td>(ob.) 3</td>
<td>Dem. unpubl. διά Πολιανθουσ</td>
</tr>
<tr>
<td>(GO Wilcken 316 +</td>
<td>Pachons 28 (of P II)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BL 2.1: 54)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Stras. G 670</td>
<td>Fiscal year 34,</td>
<td>...</td>
<td>(dr.) 1</td>
<td>διά Πολιανθουσ ... Διονυσίους</td>
</tr>
<tr>
<td>(GO Strass. 6)</td>
<td>Epeiph 29 (of P II)</td>
<td></td>
<td></td>
<td>οικονόμος</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 35,</td>
<td>'Ερευνος</td>
<td>(ob.) 3</td>
<td>διά Πολιανθουσ</td>
</tr>
<tr>
<td>2862 (GO Tait Bodl. 10)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OLM 19290</td>
<td>Year 34, Pachons</td>
<td>'ιmn-htp s: P-rt</td>
<td>1/2 silver (kite) for</td>
<td>Δ lýw-ir-řb-s and Hrь-s w s: Ns-mm</td>
</tr>
<tr>
<td>(Cat. no. 2)</td>
<td>12 (of P II)</td>
<td></td>
<td>year 34</td>
<td></td>
</tr>
<tr>
<td>O. KhM 8579</td>
<td>[Year 36], Mesore</td>
<td>Tį-hr ta ...</td>
<td>1/4 silver (kite) for</td>
<td>Pa-tįw y s: P-ť-tí-řr-šns-nřr and Pa-hř s: Pa-šnm</td>
</tr>
<tr>
<td>(OrSuec 27–28:</td>
<td>8 (of P II)</td>
<td></td>
<td>year 36</td>
<td></td>
</tr>
<tr>
<td>13–14 [88])</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr.</td>
<td>Year 37(?)</td>
<td>Sd-řr s: Pa(?)-sty(?)</td>
<td>1/2 (silver) kite for</td>
<td>Δ lýw-ir-řb-s</td>
</tr>
<tr>
<td>618 (DO Matthia 133)</td>
<td>Phamenothi 16</td>
<td></td>
<td>year 37(?)</td>
<td></td>
</tr>
<tr>
<td>O. BM 5764</td>
<td>Year 2(?)</td>
<td>Ta-n: ta Ns-mn</td>
<td>1/4 silver (kite) for</td>
<td>Δ lýw-ir-řb-s and Δ lýw-św</td>
</tr>
<tr>
<td>(OrSuec 27–28:</td>
<td>(of P III?)</td>
<td></td>
<td>year 2</td>
<td></td>
</tr>
<tr>
<td>16–17 [111])</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2131 (GO Tait Bodl. 18)</td>
<td>Pachons 1</td>
<td>Tsenthout</td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 3,</td>
<td>Πετερφρηρε = Dem.</td>
<td>(dr.) 1</td>
<td>Dem.(?) διά Διονυσοδόρου</td>
</tr>
<tr>
<td>2132 (GO Tait Bodl. 19)</td>
<td>Pachons 28</td>
<td>Petepres son of</td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 3,</td>
<td>ῳσνοσοῦχε = Dem.</td>
<td>(dr.) 1</td>
<td>Dem.(?) διά Διονυσοδόρου</td>
</tr>
<tr>
<td>2902 (GO Tait Bodl. 20)</td>
<td>Payni 28</td>
<td>Psenbuchis and Petubastis</td>
<td>(dr.) 1</td>
<td>Dem.(?) διά Διονυσοδόρου</td>
</tr>
<tr>
<td>O. IFAO 1001</td>
<td>Year 3, Thoth 9</td>
<td>P-ṃn(?) s: P-śr-ḥnsw</td>
<td>1/2 (silver) kite for</td>
<td>Hrь-s w and Pa-ṃn(?)</td>
</tr>
<tr>
<td>(BIFAO 85: 99–100)</td>
<td>(of P III?)</td>
<td></td>
<td>year 2</td>
<td></td>
</tr>
<tr>
<td>O. Wien 302</td>
<td>Year 3, Pharmouthi</td>
<td>Tį-śr-t-mnt ta '1nn-htp</td>
<td>1/3(?) silver (kite) 1 1/4</td>
<td>Δ lýw-ir-řb-s and Hrь-s w</td>
</tr>
<tr>
<td>(OrSuec 27–28:</td>
<td>9 (of P III?)</td>
<td></td>
<td>oboks[35] for year 3</td>
<td></td>
</tr>
<tr>
<td>17–18 [121])</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Wien 129</td>
<td>Year 3, Payni 10</td>
<td>Ta-p-tį-h wife of Šbyy</td>
<td>1/4 (silver) kite for</td>
<td>Pa-tįw y s: P-ť-wř.3[16]</td>
</tr>
<tr>
<td>(OrSuec 18: 72–74 [3])</td>
<td>(of P III?)</td>
<td></td>
<td>year 3 = (ob.) 3</td>
<td>and Ns-ṃn s: 'nb-pį-hrt</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 4,</td>
<td>Πασχεῦς</td>
<td>(dr.) 1</td>
<td>Δ lýw-śfρήγονσεν ῳόδον</td>
</tr>
<tr>
<td>2155 (GO Tait Bodl. 29)</td>
<td>Payni 5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


315. The editor read ḥḏ 1/4 ṣb (“? 1/4, but the first sign could be 1/3, and a short ṣ could follow ṣb”. In any case, the amount does not fit the expected rate.

316. The editor read Pa-ḏ lýw-řt and noted that this is the same scribe as in O. Wien NB 284 (DO Matthia 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.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
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<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Wien NB 284</td>
<td>Year 4, Pachons 27</td>
<td>Ta-p:i'h wife of Šbusy</td>
<td>1/4 silver (kite) for year 4</td>
<td>P:-wr s: P:-ti-imn, Pa-t:i-wy s: P:-wr, 317 and Ns-mn s: 'nh-p:-ht</td>
</tr>
<tr>
<td>O. BM 20229</td>
<td>Year 4, Payni 2</td>
<td>P:-ti-imn-nsw-t:i-wy s: Pa-mnнт(?)</td>
<td>1/2 (silver) kite for year 4</td>
<td>Đḥwty-ir-rh-b-s and Đd-hr</td>
</tr>
<tr>
<td>O. Leiden unnumbered</td>
<td>[Year 4?] (of P III?)</td>
<td>T:-šr.t-hr-wr the wife of P:-šr-mn</td>
<td>1/4 silver (kite) of year 4(?)</td>
<td>P:-ti-nfr-htp and My-rs s: P:-ti-wsir(?)318</td>
</tr>
</tbody>
</table>

SALT TAX C RATE INTRODUCED ALONGSIDE B RATE IN YEAR 5 OF PTOLEMY III (243 B.C.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Berlin 1153</td>
<td>Fiscal year 6, Phamenoth 11</td>
<td>Πιβελάτις and Τονεχάτις</td>
<td>Salt tax (sic),320 (dr.) 1 (ob.) 1/2 1/4 and (ob.) 5 1/4</td>
<td>Dem. unpubl. διὰ Σωστράτου</td>
</tr>
<tr>
<td>O. BM 12605</td>
<td>[Year 5], Phamenoth 20 (of P III?)</td>
<td>Ta-hb the wife of 'Imm-htp</td>
<td>1 1/2 obols for year 5</td>
<td>P:-ti-hnsw, (?), and Ḥr-s:-is.t</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 6, Pharmouth 4 (of P III?)</td>
<td>Πιοβούχις and Μοντι …</td>
<td>(ob.) 4</td>
<td>Dem. unpubl. διὰ Σωστράτου</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 6, Epeiph … (of P III?)</td>
<td>Στενννεβ …</td>
<td>...</td>
<td>διὰ Σωστράτου</td>
</tr>
<tr>
<td>O. Brook. 12768</td>
<td>Fiscal year 7, Phamenoth 24 (of P III?)</td>
<td>Πονεχάτις μι(κρός)</td>
<td>(ob.) 4 = 1/3 (silver) kite</td>
<td>Ḥr-s:-is.t s: Nhī:-mnt and P:-šr-mnt(?) διὰ Σωστράτου</td>
</tr>
<tr>
<td>OIM 19340</td>
<td>Year 6, Phamenoth 25(? (of P III?)</td>
<td>P:-šr-hnsw s: Qd-hr</td>
<td>Salt and server taxes, 5/6 silver (kite) 1 1/3 1/8 obols for year 6</td>
<td>…(? ) and P:-šr-mn s: Tnīt-hnsw</td>
</tr>
<tr>
<td>O. Ash. GO 109</td>
<td>Fiscal year 8, Pachons 5 (of P III?)</td>
<td>&quot;Ωρος Παντοτος</td>
<td>Salt and compulsory labor taxes, (dr.) 2 (ob.) 4</td>
<td>Σωστρ[άτοι]</td>
</tr>
<tr>
<td>O. Zürich 1840</td>
<td>Year 8, Phamenoth 4 (of P III?)</td>
<td>Pa-hmn s: Pa-hr</td>
<td>1/2 (silver) kite for year 8</td>
<td>Ḥr-pa-is.t s: …</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 9, Pharmouth 23 (of P III?)</td>
<td>Θοτοτώτις</td>
<td>(ob.) 4</td>
<td>διὰ Σωστράτου</td>
</tr>
<tr>
<td>O. BM 50497</td>
<td>Year 8, Pachons 21 (of P III?)</td>
<td>Đḥwty-sdn s: Wn-nfr</td>
<td>1/2 (silver) kite for year 8</td>
<td>P:-ti-nfr-htp s: P:-šr-mn s: P:-ti-mn</td>
</tr>
<tr>
<td>O. Leiden F 1897/5,</td>
<td>Year 9, … day 15 (of P III?)</td>
<td>…(? ) s: P:-šr-mn</td>
<td>1/2 silver (kite) for year 9 which makes year 10</td>
<td>P:-šr-imn s: P:-ti-hr-p:-r- and Ns:-s:-s: Pa-n:-kr.w</td>
</tr>
</tbody>
</table>

317. The editor read Pa-dḥwty-p:i’h, but see Nur el-Din, “Proper Names,” p. 47.
318. The editor read … s: P:i-wsir, but compare the signature of My-rs s: P:-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.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
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</tr>
</thead>
<tbody>
<tr>
<td>O. BM 24931 (OrSuec 27–28: 21–22)</td>
<td>Year 10, Mecheir 26 (of P III?)</td>
<td><em>P: iː-hb s</em>: <em>Inpw-ỉr-ỉt-s</em></td>
<td>1/2 (silver) kite for year 9</td>
<td><em>Pa-t:iːy w s</em>: <em>Hr-s:iː-t</em></td>
</tr>
<tr>
<td>O. Berlin 3998 (GO Wilcken 306 + BL 2.1: 54; 6: 214)</td>
<td>Fiscal year 11, Phamenoth 12 (of P III?)</td>
<td><em>Ỉmʊʊţɪ and ḫw防治</em></td>
<td>(ob.) 4 and (ob.) 1 1/2</td>
<td>* italiane*</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2147 (GO Tait Bodl. 21)</td>
<td>Fiscal year 11, Khoiak 22 (of P III?)</td>
<td><em>Ἀπολλάνιος ḫвать</em></td>
<td>(ob.) 4</td>
<td><em>δίὰ Μένωνος</em></td>
</tr>
<tr>
<td>O. UCL 32219 (GO Tait Petrie 36)</td>
<td>Fiscal year 12, Phamenoth 5 = [year 11], Phamenoth 5 (of P III?)</td>
<td><em>ผลกระท� and ḥw防治</em></td>
<td>Salt and remaining taxes,221 (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</td>
<td><em>P: iː-ţa δίὰ ḫ𝑤防治</em></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2149 (GO Tait Bodl. 14)</td>
<td>Fiscal year 12, Pakhon 4 (of P III?)</td>
<td><em>bilità and ṣw防治</em></td>
<td>Salt, wool, and staff bearer taxes, (dr.) 1 (ob.) 1 1/2 1/4, (ob.) 5 1/4 = kite 1 1/2</td>
<td><em>Dem. ḫv防治</em></td>
</tr>
<tr>
<td>O. ROM 906.8.762 (GO ROM II 73 + Enchoria 8.1: 150; BIFAO 82: 155)</td>
<td>Fiscal year 12, Pakhon 29 (of P III?)</td>
<td><em>Ψενομούνις ḫвать = P: iː-śr-imn s</em>: Hr-s:iː-t*</td>
<td>(dr.) 1 = 1/2 (silver) kite for year 11</td>
<td><em>P: iː-ţa δίὰ ḫ𝑤防治</em></td>
</tr>
<tr>
<td>O. Louvre 8109 (GO Wilcken 308 + BL 2.1: 54; 6: 214; 7: 301)</td>
<td>Fiscal year 13, Pakhon 8 (of P III?)</td>
<td>* Lotto wife of ḫw防治*</td>
<td>Salt and wool(?), taxes, (ob.) 5 1/4</td>
<td><em>Dem. unpubl. ḫ𝑤防治</em></td>
</tr>
<tr>
<td>O. Stras. GD 23 (GO Strass. 3 + BL 4: 113; 6: 208)</td>
<td>Fiscal year 13, Pakhon 15 (of P III?)</td>
<td><em>四十 ḫвать</em></td>
<td>(ob.) 4 = kite 1/3</td>
<td><em>Hr-s:iː-t s</em>: Nḥt-mnt δίὰ ḫ𝑤防治</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2858 (GO Tait Bodl. 15)</td>
<td>Fiscal year 13, Payni 19 (of P III?)</td>
<td>* özelliği ḫвать*</td>
<td>(ob.) 4 = 1/3 [kite] for year 13</td>
<td><em>Dem. ḫv防治</em></td>
</tr>
<tr>
<td>O. Berlin (?) (GO Wilcken 307)</td>
<td>Fiscal year 13, Thoth 5 (of P III?)</td>
<td><em>Prabhūţi</em></td>
<td>[…]</td>
<td><em>δίὰ ḫ𝑤防治</em></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2151 (GO Tait Bodl. 16)</td>
<td>Fiscal year 14, Phamenoth 3 (of P III?)</td>
<td><em>Arōḥiţ</em></td>
<td>Salt and wool taxes, (dr.) 1 (ob.) 1/2 1/4</td>
<td><em>Dem. Amenoth</em></td>
</tr>
</tbody>
</table>

321. The editor read …Ask…, but F. A. J. Hoogendijk suggests ṭwǎ “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.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
</table>
| O. Louvre ? (GO Wilcken 309 + RE 6: 10) | Fiscal year 14, Epeiph 22 = year 13, Epeiph 12 (of P III?) | Ψενχύνσις Αμωνίου | ... | 'Ιμνη·Ηπτ ...διά | Σωσπραττου | 324. After the man’s name, the editor read ήνη·, but I read ήδη·1/3.
| DO Louvre 67 (pp. 114–15, pl. 16) | Year 14, Pachons 16 (of P III?) | ...(?)·mn and Τγυ·βυ: his wife | Salt and wool taxes,1/3 silver (kite), and 1/3 silver (kite) 1 t 1/4 (ob.) | Π:τη-Ηνσων και Χρσίς·Ησίς·Τσις·Τσις· ... (?) | Π:τη-Ηνσων και Χρσίς·Ησίς·Τσις·Τσις· ... (?) | 325. The editor read τη·τη·5 (?), but I read τη·τη·15.
| OIM 19345 (Cat. no. 52) | Year 14(?), Epeiph 13 (of P III?) | Π:τη·λις·Π:τη·Σρ·Μν | Salt and server taxes, 5/6 (silver) kite 1 1/3 1/8 (?) (ob. for year 13?) | Ίμνη·Ηπτ (?) s: Π:τη·Ηβ | Π:τη·Ηβ | 326. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| O. Wien 247 (OrSuec 27–28: 23–24 [18]) | Year 14, Epeiph 30 (of P III?) | Τα·τηρ: the wife of Ηρ·πα·ισ·τς·Πα·Ημ | 1/4 silver (kite) for year 14 | Νς·π'·τη·σ·τω·τς·Ιω· Χρυτίς·Μπ·τη· and Ίμνη·Ηπτ (?) s: Π:τη·Ηβ | Π:τη·Ηβ s: ‘τ:π:θ | 327. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| O. Uppsala 796 (OrSuec 10: 13–15 [91]) | Year 15, Tybi 9 (of P III?) | Τη·Ινς·Ηρ·Γλ· his wife | 1/2 silver (kite) and 1/4 silver (kite) makes 2/3 silver (kite) 1 obol for year 14 which makes year 15 | Π:τη·Ηβ· s: ‘τ:π:θ και Χρσίς·Ησίς·Τσις·Τσις· ... (?) | Νήτις·Μηνιόιν | 328. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| O. Leiden AES 30 (DO Leiden 3) | [Year 15] (of P III?) | Τ:τι-τη·τα Τρτσω | Salt and wool taxes,1/3 silver (kite) 1 1/4 obols for year 15 | Π:τη·Ηνσων s: Π:τη·Σρ· and Χρυτίς·Μπ·τη· | Π:τη·Ηνσων s: Π:τη·Σρ· and Χρυτίς·Μπ·τη· | 329. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| O. Bodl. Gr. Inscr. 1168 (GO Tait Bodl. 17) | Fiscal year 16, Phamenoth 8 (of P III?) | Τη·Ινς·Ηρ·Γλ· his wife | Salt and staff bearer taxes, ... | Σωσπραττου | Σωσπραττου | 330. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| O. Stras. G 61 (GO Strass. 4) | Fiscal year 16, Phamenoth 8 (of P III?) | Τσνεις Ψενχύνσις | ... | ... | ... | 331. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| O. TT 373 doc. 2368 (DO Varia 54) | Year 15, Payni 5 (of P III?) | Π:τη·τη·τν s: Ίμψ·Ητπ | Salt and server taxes, 5/6 (silver) kite 1 1/3 1/8 (ob.) for year 15 | Π:τη·Σρ·μν | Π:τη·Σρ·μν | 332. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| O. Leiden F 1897/6.147 (DO Leiden 4) | Fiscal year 16, Phamenoth 8 (of P III?) | Τσνεις Ψενχύνσις | ... | ... | ... | 333. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| O. Berlin 1552 (GO Wilcken 1227 + BL 2.1: 97; 2.2: 187) | Year 15, Phamenoth 8 (of P III?) | Τσμοινεις Αμωνίονις | Salt and wool (?) taxes, (ob.) 5 1/4 | Δημ. unpubl. διά | Δημ. unpubl. διά | 334. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
| OIM 19309 (Cat. no. 20) | [Year 17] (of P III?) | Κλ s: Δδ·Ηρ, Ta·ϊς·ς·ις·ϊς· ... his wife, and Π:τη·Ηβ 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 | Π:τη·Ηνσων και Χρσίς·Ησίς·Τσις·Τσις· ... (?) | Π:τη·Ηνσων και Χρσίς·Ησίς·Τσις·Τσις· ... (?) | 335. The editor read ήδη·, but compare OIM 19309 (Cat. no. 20).
Published Salt Tax Receipts from Early Ptolemaic Thebes (cont.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr. 1801 (GO Tait Bodl. 25 + BL 6: 209)</td>
<td>Fiscal year 18, Pachons 21</td>
<td>Άροης</td>
<td>Wool tax (ob.) 3 1/2 1/4 and salt tax (?) (ob.)</td>
<td>Dem. unpubl. δι' Απολλωνίῳ</td>
</tr>
<tr>
<td>O. ROM 906.8.595 (GO ROM I 1 + BL 7: 291; BIFAO 82: 153)</td>
<td>Fiscal year 18, Payni 4 = year 18, Payni [4] (of P III?)</td>
<td>Τηγής = Ta-w’</td>
<td>Salt and wool taxes, (ob.) 5 1/4</td>
<td>Hp-s-i-s-t s: Nht-mnt δι' Απολλωνίῳ</td>
</tr>
<tr>
<td>DO Louvre 661 (pp. 122–23, pl. 60 = DO Mattha 135)</td>
<td>Fiscal year 18, Payni 11 = year 17, Payni 11 (of P III?)</td>
<td>Πανεχθῆς = Pa-n-i-ht.w s: Hṛs-w</td>
<td>(ob.) 4(?) = 1/3 silver (kite)</td>
<td>Dhwy-iw s: Nht and Hr-s-i-s.t s: Nht-[mnt] δι' Απολλωνίῳ</td>
</tr>
<tr>
<td>O. Berlin P. 1176 (BGU VI 1333)</td>
<td>Fiscal year 18, Thoth 7 (of P III?)</td>
<td>Ψεψάννας and Εὐρήτη his wife</td>
<td>(ob.) 4 and (ob.) 1 1/2</td>
<td>διὰ Σωστράτου</td>
</tr>
<tr>
<td>O. Berlin 453 (GO Wilcken 310)</td>
<td>Fiscal year 20, Pakhon 7 (of P III?)</td>
<td>Ερειυς</td>
<td>(ob.) 4</td>
<td>διὰ Σωστράτου</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 261 (GO Wilcken 1492)</td>
<td>Fiscal year 23, Phamenoth 18 (of P III?)</td>
<td>Ψενοσύχς</td>
<td>(ob.) 4</td>
<td>διὰ Σωστράτου</td>
</tr>
<tr>
<td>O. Berlin 1564 (GO Wilcken 311)</td>
<td>Fiscal year 23, Pharmou[thi …] (of P III?)</td>
<td>Πεκυς</td>
<td>(ob.) 4</td>
<td>διὰ Σωστράτου</td>
</tr>
</tbody>
</table>

Texts Rejected from the Corpus of Published Salt Tax Receipts

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

3.1.B. WOOL TAX RECEIPTS

The name of the wool tax was written in Demotic tny inšn331 or ḫḏ inšn,332 and in Greek ἐρεῖν,333 once ἐρέα,334 and perhaps once ἐρίν.335 Greek ἐρεῖν is the genitive plural of either ἐρέα “wool” or ἐρίνος “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

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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). p: inšn is of course also possible given the similarity between ḫḏ and p:.
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 ἀλίχης ἐρίν, but this is most likely a mistake for ἀλίχης ἐρέαν.334 O. ROM 906.8.595 (GO ROM I 1), dated to fiscal year 18.
334. O. Louvre 8109 (GO Wilcken 308 + BL 2.1: 54; 6: 214; 7: 301).
336. P. W. Pestman, Marriage and Matrimonial Property in Ancient Egypt (P. L. Bat. 9; Leiden, 1961), p. 95 (n. 1).
addition to receipts for the in šn-tax, in šn was referred to in marriage contracts as one of the objects brought by brides to their marriages. In one marriage contract, the in šn was described as “one in šn for doing work, which measures 5 1/2 cubits, worth 1 1/2 kite” (Dem. in šn n ir wp.t 1 iwṣf ir mh 5 1/2 r hū₃ k₃ 1 1/2).339 In another marriage contract, the in šn was described as “this garment of in šn” (Dem. p’T iy n in šn).340 The in šn was not strictly associated with brides, however, and one text mentions a “garment or cloth of in šn” (Dem. hbs in šn) that could be placed upon a corpse.341 Furthermore, the in šn 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 χτόνιος) and ṭrgmn (= Hebrew ṭrgmnn) as well as the Demotic word for wool s’rt.342 Demotic in šn may be related to Coptic ṭpyw “cloak, covering,”343 though the evidence for reading the Demotic word as iq šn 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 in šn-tax with the Greek ἐρέθων-tax proposed here is based on a number of correspondences rather than an explicit equation. One correspondence is that both the Greek word ἐρέθων and the Demotic word in šn refer to kinds of cloth or clothing. Another correspondence between the Demotic in šn-tax and the Greek ἐρέθων-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 in šn 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 in šn-taxes.348 A Demotic papyrus from Elephantine, dated to year 5, probably of Ptolemy IV, also refers to the salt tax and the in šn-tax together.349 Similarly, in all but one case, the Greek ἐρέθων-tax was paid together with the salt tax.350

The rate for both the ἐρέθων- and in šn-taxes appears to have been 3 1/2 1/4 obols, with a few exceptions. The Greek receipts for the ἐρέθων-tax all appear to have been for 3 1/2 1/4 obols. The one Greek receipt for the ἐρέθων-tax alone is for 3 1/2 1/4 obols351 and the receipts for the ἐρέθων-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 in šn are for 3 1/2 1/4, denomination unspecified but probably obols,354 one Demotic receipt for the in šn-tax is for 1/4 silver (kite) 1/2 1/4 obols or 3 1/4 obols,355 and three Demotic receipts for the combined salt and in šn-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
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, 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. 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. 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

<table>
<thead>
<tr>
<th>Text Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Scribe</th>
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<tbody>
<tr>
<td>DEMOTIC RECEIPTS FOR THE ‘INŠN-TAX</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>O. Berlin P. 6253 (DO Mattha 208) Year 32, Thoth 28 (of P II) T</td>
<td>y-ªw the wife of Dḥwty-ìw 3 1/2 1/4 (ob.?) for year 31 360 Wrš</td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Berlin P. 9479 (DO Mattha 209) Year 32, Hathyr 28 (of P II) T</td>
<td>-ßr.t-mn ta Pa-mn 3 1/2 1/4 (ob.?) for year 31 361 Wrš</td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Uppsala 979 (OrSuec 9: 63, 65–66 [4]) Year 33, Thoth 21 (of P II) T</td>
<td>-ßr.t-mn ta P:-…(?) …(?) for year 32 (?)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Berlin P. 6253 (DO Mattha 208) Year 32, Thoth 28 (of P II) T</td>
<td>y-ªw the wife of Dḥwty-ìw 3 1/2 1/4 (ob.?) for year 31 360 Wrš</td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Berlin P. 9479 (DO Mattha 209) Year 32, Hathyr 28 (of P II) T</td>
<td>-ßr.t-mn ta Pa-mn 3 1/2 1/4 (ob.?) for year 31 361 Wrš</td>
<td></td>
<td></td>
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<tr>
<td>O. Uppsala 979 (OrSuec 9: 63, 65–66 [4]) Year 33, Thoth 21 (of P II) T</td>
<td>-ßr.t-mn ta P:-…(?) …(?) for year 32 (?)</td>
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<td></td>
</tr>
<tr>
<td>O. Berlin P. 6253 (DO Mattha 208) Year 32, Thoth 28 (of P II) T</td>
<td>y-ªw the wife of Dḥwty-ìw 3 1/2 1/4 (ob.?) for year 31 360 Wrš</td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Berlin P. 9479 (DO Mattha 209) Year 32, Hathyr 28 (of P II) T</td>
<td>-ßr.t-mn ta Pa-mn 3 1/2 1/4 (ob.?) for year 31 361 Wrš</td>
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<td></td>
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<tr>
<td>O. Uppsala 979 (OrSuec 9: 63, 65–66 [4]) Year 33, Thoth 21 (of P II) T</td>
<td>-ßr.t-mn ta P:-…(?) …(?) for year 32 (?)</td>
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</table>

| GREEK RECEIPTS FOR THE ‘ΕΡΕΘΩΝ TAX |
| O. Berlin 1153 (GO Wilcken 305 + BL 2.1: 54: 4: 115: 6: 214) Fiscal year 6, Phamenoth 11 (of P III?) Πββλητις and Τονεχυτις Salt tax (sic) (dr.) 1 369 (ob.) 1/2 1/4 and (ob.) 5 1/4 Dem. unpublished διό Σωστράτου |
### Published Wool Tax Receipts from Early Ptolemaic Thebes (cont.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Scribe</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. UCL 32219 (GO Tait</td>
<td>Fiscal year 12,</td>
<td>Gr. Ἀρσιής ζι and Χύβος,</td>
<td>Salt and remaining</td>
<td>Πρ. ἴν διά</td>
</tr>
<tr>
<td>Petrie 36)</td>
<td>Phamenoth 5</td>
<td>wife = Dem. Hγ-s-ἰς τν ἰπ-φεγ and the wife Τ-ῃβ</td>
<td>taxes, 5 1/2 1/4 and (dr.) 1</td>
<td>Σωστράτου</td>
</tr>
<tr>
<td></td>
<td>(of P III?)</td>
<td></td>
<td>(ob.) 1/2 1/4</td>
<td></td>
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<tr>
<td>O. Bodl. Gr. Inscri.</td>
<td>Fiscal year 12,</td>
<td>Ἀρσαθής and Τσενθωτής</td>
<td>Salt, wool, and staff</td>
<td>Dem. Harsiase</td>
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<tr>
<td>2149 (GO Tait Bodl. 14)</td>
<td>Pakhon 4 (of P III?)</td>
<td></td>
<td>bearer taxes, (dr.) 1</td>
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<td></td>
<td></td>
<td></td>
<td>(ob.) 1/2 1/4 and (ob.) 5</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>1/4 = 1 1/2 kite</td>
<td></td>
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<tr>
<td>O. Louvre 8109 (GO</td>
<td>Fiscal year 13,</td>
<td>του wife of Λολήμις</td>
<td>Salt and wool(?) taxes,</td>
<td>Dem. unpubl.</td>
</tr>
<tr>
<td>Tait Phamenoth 308 +</td>
<td>Pakhon 8 (of P III?)</td>
<td></td>
<td>(ob.) 5 1/4</td>
<td>διά Σωστράτου</td>
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<td>BL 2.1: 54; 6: 214; 7: 301</td>
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<tr>
<td>O. Bodl. Gr. Inscri.</td>
<td>Fiscal year 14,</td>
<td>Ἀροῆρις</td>
<td>Salt and wool taxes,</td>
<td>Dem. Amenotes</td>
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<tr>
<td>2151 (GO Tait Bodl. 16)</td>
<td>Phamenoth 3</td>
<td></td>
<td>(dr.) 1 (ob.) 1/2 1/4</td>
<td>διά Σωστράτου</td>
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<tr>
<td></td>
<td>(of P III?)</td>
<td></td>
<td></td>
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<tr>
<td>O. Berlin 1552 (GO</td>
<td>Fiscal year 17,</td>
<td>Ταμοῦ[νις] and Λμενήθου</td>
<td>Salt and wool(?) taxes,</td>
<td>Dem. unpubl. διά</td>
</tr>
<tr>
<td>Tait Phamenoth 19</td>
<td>Phamenoth 19</td>
<td></td>
<td>(ob.) 5 1/4</td>
<td>Σωστράτου</td>
</tr>
<tr>
<td>(of P III?)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>O. Bodl. Gr. Inscri.</td>
<td>Fiscal year 18,</td>
<td>Ἀροῆρις</td>
<td>Wool and salt(?) taxes,</td>
<td>Dem. unpubl. διά</td>
</tr>
<tr>
<td>1801 (GO Tait Bodl. 25</td>
<td>Pachons 21</td>
<td></td>
<td>(ob.) 3 1/2 1/4 and (ob.) 1 1/2</td>
<td>Απολλανίου</td>
</tr>
<tr>
<td>+ BL 6: 209)</td>
<td>(of P III?)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. ROM 906.8.595 (GO</td>
<td>Fiscal year 18,</td>
<td>Τηγῆς = Ta-μη 371</td>
<td>Salt and wool taxes,</td>
<td>Ἰρ-σ-ἰς τν ἰο-μήν</td>
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<tr>
<td>ROM 1 1 + BL 7: 291;</td>
<td>Payni 4 = year 18,</td>
<td></td>
<td>(ob.) 5 1/4</td>
<td>διά Απολλανίου</td>
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<tr>
<td>BIFAO 82: 153)</td>
<td>Payni [4] (of P III?)</td>
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<tr>
<td>O. Bodl. Gr. Inscri.</td>
<td>Fiscal year 18,</td>
<td>Τσενχωνῆς</td>
<td>(ob.) 3 1/2 1/4</td>
<td>διά Σωστράτου</td>
</tr>
<tr>
<td>2222 (GO Tait Bodl. 26)</td>
<td>Thoth 12 (of P III?)</td>
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</table>

### Texts Rejected from the Corpus of Published Wool Tax Receipts

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. IFAO 1002 (BIFAO 85</td>
<td>Year 33, Tybi 22 (of P II)</td>
<td>The scribe (Ηρ-𝐡𝐭𝐫) and the rate (1/4 kite) are otherwise un-</td>
</tr>
<tr>
<td>85: 100)</td>
<td></td>
<td>attested in Thebes, and the names of the taxpayer (Ta-τα Πα-τ-ω s- γ α) favor Edfu.</td>
</tr>
<tr>
<td>O. IFAO 361 (BIFAO 80</td>
<td>Year 36, Payni 29 (of P II)</td>
<td>The editor attributed it to Edfu, and the scribe (Ηρ-𝐡𝐭𝐫) and</td>
</tr>
<tr>
<td>80: 188)</td>
<td></td>
<td>the rate (1/4 kite) support that attribution against D. Devauche-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>lle, “Quelques ostraca démotiques déposés à l’IFAO,” BIFAO 85 (1985): 100,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>suggests Thebes.</td>
</tr>
</tbody>
</table>

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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. ’k rmt íw §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. The Demotic name of the tax literally means “bread, provisions, or income (’k) of a man (rmt) who follows or serves (íw §f šms).” The tax is probably referred to in Greek by the phrase “the remaining (taxes)” on at least two bilingual receipts. The tax was always paid by men, sometimes along with the salt tax. 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.

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 obols). Three Elephantine receipts dated to Egyptian year 3, probably of Ptolemy III, are for 3 1/4 obols. Three Theban receipts, one dated to year 17, probably of Ptolemy III, are for 3 1/2 1/4 or 3 1/3 1/8 obols for the income of a server tax. At least three and perhaps five Theban receipts for the combined salt and the income of a server tax; the Demotic texts of OIM 19340 (Cat. no. 47) and two unpublished receipts mentioned by Vleeming, Ostraka Varia, p. 30. The editor read the tax name as ’kírm íw §f šms or “salt tax,” but see Vleeming, Ostraka Varia, p. 29. The taxpayer Ns-mn s| P|-ti-nfr-h≥tp 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.

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Scribe</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. BM 5708</td>
<td>Year 23, Thoth 13</td>
<td>Ns-mn s</td>
<td>P</td>
<td>-ti-nfr-h≥tp</td>
</tr>
<tr>
<td>(OrSuec 27–28: 9–10 [f4])</td>
<td>(of P II?)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DO Louvre 274</td>
<td>[Year 29], Pachons 24</td>
<td>…(?)</td>
<td>(?)</td>
<td>‘ly-m-h≥tp</td>
</tr>
<tr>
<td>(p. 164, pl. 39)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OIM 19340</td>
<td>Year 6, Phamenoth 25(?)</td>
<td>P</td>
<td>-śr-ḥnsw s</td>
<td>Qd-hr</td>
</tr>
<tr>
<td>(Cat. no. 47)</td>
<td>(of P III?)</td>
<td></td>
<td>(ob.) for year 6</td>
<td>s</td>
</tr>
<tr>
<td>O. UCL 32219</td>
<td>Fiscal year 12, Phamenoth 5</td>
<td>Ἀρσιτής and Χἰβών, wife = Ὁρ-σί-ι-σσ: ™mn-h≥tp and his wife ™</td>
<td>-ḥb</td>
<td>Salt and remaining taxes</td>
</tr>
<tr>
<td>(GO Tait Petrie 36)</td>
<td>(of P III?)</td>
<td></td>
<td>(dr.) 1 (ob.) 5 1/2 1/4 and (dr.) 1 (ob.) 1/2 1/4</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Σωστράτου</td>
</tr>
</tbody>
</table>

### Published Income of a Server Tax Receipts from Early Ptolemaic Thebes

372. Vleeming, Ostraka Varia, p. 29.


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).

376. Vleeming, Ostraka Varia, p. 31.

377. O. BM 5708 (OrSuec 27–28: 9–10 [f4]). The editor read the tax name as ḫḏ ḫm’ or “salt tax,” but see Vleeming, Ostraka Varia, p. 29. The taxpayer Ns-mn s| P|-ti-nfr-h≥tp 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. ḫḏ rmt íw §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…, 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.)

<table>
<thead>
<tr>
<th>Text</th>
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<th>Taxpayer</th>
<th>Payment</th>
<th>Scribe</th>
</tr>
</thead>
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<tr>
<td>OIM 19328</td>
<td>Fiscal year 12,</td>
<td>Πολής = Pa-‘ly</td>
<td>Salt and remaining taxes,³⁸³</td>
<td>Σωστράτου</td>
</tr>
<tr>
<td>(Cat. no. 36)</td>
<td>Phamenoth 10</td>
<td></td>
<td>(dr.) 1 (ob.) 5/6 1/4 = 5/6</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(of P III?)</td>
<td></td>
<td>silver (kite) 1 1/3 1/8 (?)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(ob.) for year 11</td>
<td></td>
</tr>
<tr>
<td>OIM 19345</td>
<td>Year 14(?),</td>
<td>P:‘-ly s: P:‘sr-mn</td>
<td>Salt and server taxes, 5/6</td>
<td>‘Imm-htp(? ) s:</td>
</tr>
<tr>
<td>(Cat. no. 52)</td>
<td>Epeiph 13</td>
<td></td>
<td>silver (kite) 1 1/3 1/8 (?)</td>
<td>P:‘-hb</td>
</tr>
<tr>
<td></td>
<td>(of P III?)</td>
<td></td>
<td>(ob.) for year 13 (?)</td>
<td></td>
</tr>
<tr>
<td>O. TT 373 doc.</td>
<td>Year 15, Payni 5</td>
<td>P:‘-‘n s: ‘ly-m-htp</td>
<td>Salt and server taxes, 5/6</td>
<td>P:‘sr-mn</td>
</tr>
<tr>
<td>2368 (DO Varia 54)</td>
<td></td>
<td></td>
<td>silver (kite), 1 1/3 1/8</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(ob.) for year 15</td>
<td></td>
</tr>
<tr>
<td>OIM 19309</td>
<td>[Year 17]</td>
<td>Kll s: Dà-hr,</td>
<td>1/3 silver (kite) 1 1/4 obols</td>
<td>P:‘-ti-lnsw and</td>
</tr>
<tr>
<td>(Cat. no. 20)</td>
<td>(of P III?)</td>
<td>Ta-iw=wi-y-ìw(?)… his</td>
<td>for the salt and wool taxes of year 17; 1/2</td>
<td>Wsir-wr s: Hr</td>
</tr>
<tr>
<td></td>
<td></td>
<td>wife, and P:‘-hr his son</td>
<td>silver kite 1 1/2 1/4 (ob.) for the salt</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>and server taxes of year 17</td>
<td></td>
</tr>
</tbody>
</table>

### 3.1.D. STAFF BEARER TAX RECEIPTS

The staff bearer tax (Gr. ῥοβδόφοροτικόν) 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. ῥοβδόφοροι), 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. ῥοβδόφοροι), thirty-two men or 3.0% (col. 1, line 18); “elders who guard the fields and dikes” (Gr. πρεσβύτεροι οἱ τὰ χώματα καὶ περιχώματα φυλάσσοντες), 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. χοαχύται), 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 φυλακτίται 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. φυλακτικόν, 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.

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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.

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

#### Published Staff Bearer Receipts from Early Ptolemaic Thebes

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Scribe</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr. 2149 (GO Tait Bodl. 14)</td>
<td>Fiscal year 12, Pachons 4 (of P III?)</td>
<td>ἀρπαξῆς and σενθώμυς</td>
<td>Salt, wool, and staff bearer taxes, (dr.) 1 (ob.) 1 1/2 1/4 and (ob.) 5 1/4 = 1 1/2 kite</td>
<td>Ηρ-ς·-ις·ι·τ Σωστράτων</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1168 (GO Tait Bodl. 17)</td>
<td>Fiscal year 16, Phamenoth 8 (of P III?)</td>
<td>ἔριεῦς</td>
<td>Salt and staff bearer taxes, …</td>
<td>Σωστράτων</td>
</tr>
</tbody>
</table>

#### 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 time 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 aioilion (Gr. ἀοίλιον, var. αοιλίον).

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). Greek naubia receipts read “Date X, taxpayer PN1 has lifted up Y naubia, official PN2” (Gr. X ἀναβάςβλεπη PN1 ναύβια(βας) Y PN2) or “Date X, taxpayer PN1 has completed in the Peritheban (tax) district Y naubia, (has written) official PN2” (Gr. X ὑπήρχασε ἐπὶ τὸν περὶ Θη(βας) τόπον PN1 ναύβια Y [ἐγραφε] PN2). Demotic subscriptions occur on most Greek naubia receipts. The receipts are usually for 30 naubia or less frequently an even fraction thereof, such as 15 naubia or 7 1/2 naubia. One receipt is for 25 naubia. 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), dated to year 6, probably of Ptolemy III, is a report to the oikonomos of Perithebes (Gr. ὁικονόμος τοῦ Περὶ Θη[βας] on the compulsory labor performed in the Peritheban (tax) district (Gr. ἐν τῶι Περὶ Θη[βας] τόπωι). The report begins by stating that 1,080 men were in the tax district owning 32,400 naubia, that is 30 naubia apiece (col. 1). The report then lists several categories of men exempt from compulsory labor, including:

- **Salt and Wool Tax**: Taxpayer PN1, Pachons 4 (of P III?), has written scribe PN2 on date Z. Taxpayer PN1, Phamenoth 8 (of P III?), has written scribe PN2.
- **Dike Tax**: Taxpayer PN1, Pachons 4 (of P III?), has written scribe PN2 on date Z.

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387. OIM 19342 (Cat. no. 49), dated to Egyptian year 25; OIM 19322 (Cat. no. 31), dated to Egyptian year 28; O. BM 25280 (OrSucc 12: 45–46 [f4]), 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 Θη[βας] τόπωι); or in O. Bodl. Gr. Inscr. 765 (GO Tait Bodl. 246), “for the basin of Paes” (Gr. ἐπὶ τῶι Περὶθεβος περίθομα).
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 ‘rt, if the identification of that word with Coptic ΛΑΠΤ “compulsory service, forced labor” is correct.399 The word ‘rt usually occurs at Elephantine in receipts for the ḫδ ‘rt “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 ḫδ ‘rt “compulsory labor tax” was ΣΥΜΜΙΤΩΝ λοιπών “the collection of the Syenites.”403 In Thebes, however, the Greek name of the ḫδ ‘rt appears to have been λειτουργικόν “compulsory labor tax.”404 One Theban receipt exists for a payment of 2 drachmas and 4 obols for the ΩΛΙΚΗΣ λειτουργικού “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 ḫδ ‘rt, 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 ḫδ ‘rt 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 ‘rt 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 compuls-

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397. P. Petrie gr. III 40, rates from 1.25 to 2.75 ailia per day; P. Petrie gr. III 43 (2) verso, column iii, line 4, a rate of 3 ailia 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. O’Rogan (Proceedings of the British Academy 96; London, 1999), pp. 107–22, esp. 112 (n. 28).
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 Reckmans, “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 ΣΥΜΜΙΤΩΝ λοιπών.
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.
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, Συνηντόν λογεία “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. χοματικόν), 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 aoolia per tetradrachma,” in order to clear the canals near Kerkeesis.411 Here the aoolion 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

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

<table>
<thead>
<tr>
<th>Text</th>
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<th>Taxpayer</th>
<th>Payment</th>
<th>Scribe</th>
</tr>
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<td>OIM 19342 (Cat. no. 49)</td>
<td>Year 25, Phamenoth 30 (of P II?)</td>
<td>P:šr-hns w: Šd-hr</td>
<td>15 naubia</td>
<td>Wsr-wr(?) s: P:-hb</td>
</tr>
<tr>
<td>OIM 19322 (Cat. no. 31)</td>
<td>Year 28, Mecheir 27 (of P II)</td>
<td>'Imn-htp s: Pa-rt</td>
<td>30 naubia</td>
<td>(?)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1478 (GO Tait Bodl. 242)</td>
<td>Fiscal year 30 (of P II)</td>
<td>Φμόις Ψνθότυου</td>
<td>7 1/2 naubia</td>
<td>Άρτεμιδόρος</td>
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<tr>
<td>O. BM 25280 (OrSuec 12: 45–46 [54])</td>
<td>Year 1, Payni 10 (of P III?)</td>
<td>Hr-s:-ist s: 'Imn-htp</td>
<td>30 naubia</td>
<td>P:šr-hns and Hr s: Pa-rt</td>
</tr>
<tr>
<td>OIM 19341 (Cat. no. 48)</td>
<td>[Year 4?] (of P III?)</td>
<td>Pa-hy s: Pa-rt</td>
<td>30 naubia</td>
<td>[...] s: P:-ti(?)]-hnsw</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2123 (GO Tait Bodl. 243)</td>
<td>Fiscal year 12 (of P III?)</td>
<td>Πνονώφις Θοτοπατιου</td>
<td>25 naubia</td>
<td>Κριτόλαος</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2861 (GO Tait Bodl. 244)</td>
<td>[Fiscal year 14] (of P III?)</td>
<td>Πνονώφις Θοτοπατιου</td>
<td>30 naubia for year 14</td>
<td>Απολλόνιος</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2229 (GO Tait Bodl. 245)</td>
<td>Fiscal year 24 (of P III?)</td>
<td>Αρθω...ψ...</td>
<td>30 naubia</td>
<td>Κριτόλαος</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Scribe</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr.</td>
<td>Inscr. 765 (GO Tait Bodl. 246)</td>
<td>...</td>
<td>[Ἀμενρ]όσις Ἀρηίους</td>
<td>30 naubia Dem. Petosiris son of Senesis, Paapis son of Harsiesis, and Haroeris son of Haryothes Κριτόλαος</td>
</tr>
<tr>
<td>COMPULSORY LABOR RECEIPTS (cont.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Ash. GO 109</td>
<td>Fiscal year 8, Pachons 5 (of P III?)</td>
<td>὘ρος Πιτύτος</td>
<td>Salt and compulsory labor tax, (dr.) 2 (ob.) 4</td>
<td>Σωστρ[έωι]</td>
</tr>
<tr>
<td>COMPULSORY LABOR TAX RECEIPTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1202 (GO Tait Bodl. 31)</td>
<td>[Fiscal year 37], Mecheir 7 (of P II)</td>
<td>Ερμεομήνις</td>
<td>(dr.) 4 for year 36, Χέσο ( )</td>
<td>Διοκλεῖ (bank receipt)</td>
</tr>
<tr>
<td>DIKE TAX RECEIPTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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. The Greek name of this tax was usually “pasture tax” (Gr. ἐννόμοτον), derived from the word for “pasturage, grazing” (Gr. ὄνοματι). The full Demotic name of the tax was perhaps “pasture of livestock” (Dem. ḫrm n ḫsw), though most receipts refer only to “pasture” (Dem. ḫrm) or “livestock” (Dem. ḫsw), which led to some confusion about the name of the tax. 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.

Published Pasture of Livestock Receipts from Early Ptolemaic Thebes

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Berlin 4399 (GO Wilcken 325 + BL 2.1: 55)</td>
<td>Fiscal year 14, Hathyr 30 (of P III?)</td>
<td>Πτηρῆς</td>
<td>(dr.) 20 ...</td>
<td>Ρόδων (bank receipt)</td>
</tr>
<tr>
<td>O. Leiden F 97/6.483 (GO Leiden 4)</td>
<td>Fiscal year 16, Pharmouthi 20 (of P III?)</td>
<td>Ψενμύνθης Φθανότος</td>
<td>...</td>
<td>διά Σωστράτου Ψενθ...τοῦ καὶ Πτολεμαίον</td>
</tr>
</tbody>
</table>

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.


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. ἔπιτροπος), 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.
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 cannot really speak of a “standard” formula.
Several of the Greek receipts have Demotic subscriptions. 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. 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, 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 Hermomthis)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Torino 12675</td>
<td>Egyptian year 10,</td>
<td>Hr-t:y:s-f-nht:s; P:-wr</td>
<td>64 1/2 1/4 artabas of barley for the harvest</td>
<td>Kib't s: P:-fbγ(?)</td>
</tr>
<tr>
<td>(DO Varia 37)</td>
<td>Pharmouthi 10,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Torino 12690</td>
<td>Pharmouthi 18; and</td>
<td>Hr-t:y:s-f-nht:s; P:-wr</td>
<td>15 1/2 1/4 artabas of barley, and 57 1/2 1/4 artabas of barley for the harvest</td>
<td>Kib't(?) [s: P:-fbγ(?)]</td>
</tr>
<tr>
<td>(DO Varia 38)</td>
<td>Pharmouthi 26</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GO Theban III 17</td>
<td>Fiscal year 13,</td>
<td>'Αμενωάθς 'Αμενώθου and 'Έμεμίνης Πέτεμινος</td>
<td>58 (artabas) wheat only for the Diospolite ... for fiscal year 13</td>
<td>διά Καλλίου</td>
</tr>
<tr>
<td>O. BM 12640</td>
<td>Fiscal year 15,</td>
<td>'Σφάταρος 'Αγαθοκλέους</td>
<td>25 1/3 (artabas) barley from Perithebes</td>
<td>Απολλωνίδης(?)</td>
</tr>
<tr>
<td>(GO Wilcken 1336)</td>
<td>Pachons 15,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2160</td>
<td>Fiscal year 3,</td>
<td>Απολλάνιος καλλικράτους and the brothers</td>
<td>152 1/3 (artabas) wheat for the assessment of the Peritheban tax district = Dem. 152 1/3 (artabas) wheat</td>
<td>P:-šr-īmn s: P:-šr- mn Κρίτολαος</td>
</tr>
<tr>
<td>(GO Tait Bodl. 147 + BL 5: 158)</td>
<td>Pharmouthi 26, (of P IV?)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1156</td>
<td>Fiscal year 3,</td>
<td>'Απολλάνιος and Ασινάς</td>
<td>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</td>
<td>Dem. Thotortais son of Paminis Πολεμανίος</td>
</tr>
<tr>
<td>(GO Tait Bodl. 146)</td>
<td>Pachons 8, (of P IV?)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 358</td>
<td>Fiscal year 3,</td>
<td>Φιλοκλής Νίκωνος</td>
<td>100 (artabas) wheat for the Peritheban tax district for the same year</td>
<td>Κρίτολαος</td>
</tr>
<tr>
<td>(GO Wilcken 1253)</td>
<td>Pakhon 11, (of P IV?)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 267</td>
<td>Fiscal year 3,</td>
<td>Φιλοκλής Νίκωνος</td>
<td>15 (artabas) wheat for the assessment of the Peritheban tax district = Dem. 15 (artabas) wheat</td>
<td>P:-šr-īmn s: P:-šr- mn Κρίτολαος</td>
</tr>
<tr>
<td>(GO Tait Bodl. 148)</td>
<td>Payni 2, (of P IV?)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 231</td>
<td>Fiscal year 5,</td>
<td>Φιλοκλής Νίκωνος</td>
<td>153 1/3 (artabas) barley for the assessment of Fiscal year 5 = Dem. 153 1/3 (artabas) barley … 100 (artabas) wheat</td>
<td>P:-šr-īmn s: P:-šr- mn Καλλίδως and Δήφλως</td>
</tr>
<tr>
<td>(GO Wilcken 1489)</td>
<td>Pakhon 26, (of P IV?)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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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) omit 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.

4.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. δεκατη, 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 βοσκεῖν) 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.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. ἀμπέλικον),429 “of the vineyards belonging to him” (Gr. τῶν ὑπάρχόντων αὐτῷ[1] ἀμπέλικον),430 or “the sixth” (Gr. ἕκτη) or “the tenth” (Gr. δεκατη) depending on the rate; and in Demotic variously “the vineyard tax” (Dem. ἡδ η: ἴρρυ, or π: τνυ η: ἴρρυ),431 “the vineyard” (Dem. τ: ἴρρυ),432 “the tenth of Arsinoe” (Dem. π: 1/10 ἵρρυν),433 “the tenth” (Dem. π: 1/10) or “the sixth” (Dem. π: 1/6) depending upon the rate, or simply “the wine” (Dem. π: ἴρρ).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

428. O. Stras. G 474 (GO Strass. 299), O. Berlin 76 (GO Wilcken 711 + DO Matthia 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), ἀμπέλικον read in BL 2.1: 26; O. Bodl. Gr. Inscr. 1207 (GO Tait Bodl. 33); and O. BM 25527 (GO Wilcken 1338), ἀμπέλικον read in BL 2.1: 103.
430. O. Bodl. Gr. Inscr. 2463 (GO Tait Bodl. 32).
431. O. Bodl. Eg. Inscr. 1081 (DO Matthia 8) and O. Bodl. Eg. Inscr. 869 (DO Matthia 9) respectively.
432. O. Stras. GD 61 (GO Strass. 8).
433. DO Louvre 293 (p. 167), pl. 45).
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 Krut 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

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Stras. GD 61</td>
<td>26 (of P II)</td>
<td>Hrmypws</td>
<td>6 (silver) kite for</td>
<td>Hr s: Dlwyw-iv? [444]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>through</td>
<td>the vineyard of Hrmypws</td>
<td>and Hr s: Hr-m-[444]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hr-m-hb = [444]</td>
<td>through Hr-m-hb = (dr.)</td>
<td>[444] Ευδημίωι</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12 for the vineyard tax</td>
<td>τραπεζητη διά Πολεμαίου (bank</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>receipt)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2869 (GO Tait Bodl. 144)</td>
<td>Egyptian year 26, Pachons 2 (of P II?)</td>
<td>Ns-p-[444]-mtys</td>
<td>4(?) (silver) kite for the 1/10 of Arsinoe for Egyptian year 25</td>
<td>[444] P[444]-rmt-…</td>
</tr>
<tr>
<td>O. Stras. GD 61</td>
<td>Egyptian year 32, Epeiph 14 (of P II)</td>
<td>Hrmypws through</td>
<td>6 (silver) kite for the vineyard of Hrmypws</td>
<td>Hr s: Dlwyw-iv? [444]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hr-m-hb = [444]</td>
<td>through Hr-m-hb = (dr.)</td>
<td>and Hr s: Hr-m-[444]</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12 for the vineyard tax</td>
<td>[444] Ευδημίωι</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1098 (DO Mattha 6)</td>
<td>Egyptian year 15, Mecheir 18 (of P III?)</td>
<td>Hrmypws through</td>
<td>6 (silver) kite for the vineyard of Hrmypws</td>
<td>Hr s: Dlwyw-iv? [444]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hr-m-hb = [444]</td>
<td>through Hr-m-hb = (dr.)</td>
<td>and Hr s: Hr-m-[444]</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12 for the vineyard tax</td>
<td>[444] Ευδημίωι</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1098 (DO Mattha 6)</td>
<td>Egyptian year 15, Mecheir 18 (of P III?)</td>
<td>Hrmypws through</td>
<td>6 (silver) kite for the vineyard of Hrmypws</td>
<td>Hr s: Dlwyw-iv? [444]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hr-m-hb = [444]</td>
<td>through Hr-m-hb = (dr.)</td>
<td>and Hr s: Hr-m-[444]</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12 for the vineyard tax</td>
<td>[444] Ευδημίωι</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2463 (GO Tait Bodl. 32)</td>
<td>Egyptian year 16, Phaophi 13 (of P III?)</td>
<td>Ψελωκλης</td>
<td>3 1/3 (silver) kite for the wine of Egyptian year 14</td>
<td>[444] Αριστων γρ(αμματεύς) Διοδότος (bank receipt)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2463 (GO Tait Bodl. 32)</td>
<td>Egyptian year 16, Phaophi 13 (of P III?)</td>
<td>Ψελωκλης</td>
<td>3 1/3 (silver) kite for the wine of Egyptian year 14</td>
<td>[444] Αριστων γρ(αμματεύς) Διοδότος (bank receipt)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2463 (GO Tait Bodl. 32)</td>
<td>Egyptian year 16, Phaophi 13 (of P III?)</td>
<td>Ψελωκλης</td>
<td>3 1/3 (silver) kite for the wine of Egyptian year 14</td>
<td>[444] Αριστων γρ(αμματεύς) Διοδότος (bank receipt)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1098 (DO Mattha 6)</td>
<td>Egyptian year 18 (of P III?)</td>
<td>Grwgys</td>
<td>1 silver (deben) 8 (silver) kite makes 9 staters … for the vineyard tax of Egyptian year 17</td>
<td>[444] [444] Αριστων γρ(αμματεύς) Διοδότος (bank receipt)</td>
</tr>
<tr>
<td>O. BM 25527 (GO Wilcken 1338 + BL 2.1: 103)</td>
<td>Fiscal year 22, Payni 22 (of P III?)</td>
<td>Ψελωκλης</td>
<td>(dr.) 50 for the vineyard tax of fiscal year 22</td>
<td>[444] Αριστων γρ(αμματεύς) Διοδότος (bank receipt)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1151 (GO Tait Bodl. 43)</td>
<td>Fiscal year 23, Pachons 15 (of P III?)</td>
<td>Χιώνις and Ερμιος</td>
<td>(dr.) 8 for the apomoira for fiscal year 22</td>
<td>[444] Αριστων γρ(αμματεύς) Διοδότος (bank receipt)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2463 (GO Tait Bodl. 32)</td>
<td>Egyptian year 23, … day 11 (of P III?)</td>
<td>Wsir-wr</td>
<td>6 (silver) kite makes 3 staters … for the vineyard tax of Egyptian year [22?]</td>
<td>[444] P[444]-wr s: Pa-mnt</td>
</tr>
</tbody>
</table>

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. O. Hr s: 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 Apomória Receipts from Early Ptolemaic Thebes (cont.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Stras. G 474</td>
<td>Fiscal year 7, Khoiak (of P III? or P IV?)</td>
<td>Θέων</td>
<td>(?), keramia wine for the apomória for the same year</td>
<td>...</td>
</tr>
<tr>
<td>O. Berlin 76 (GO Wilcken 711 + DO Matthäa 112 A)</td>
<td>Fiscal year 7, Payni 2 (of P IV?)</td>
<td>Ποιής</td>
<td>10 ke(ramia) wine for the apomória and oinologia for fiscal year 7</td>
<td>Ἑρμίτας ὅP-.φ-imn-ιπυ &lt;5</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2869 (GO Tait Bodl. 144)</td>
<td>Fiscal year 8, Pharmouthi 6 (of P IV?)</td>
<td>Τβελάφις</td>
<td>5 cho(es) 3 ko(tylai) wine for the apomória for fiscal year 7; 10 cho(es) wine for the oinologia for the same year: 15 cho(es) 3 ko(tylai)</td>
<td>Τμήεκας</td>
</tr>
</tbody>
</table>

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. 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:

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

### 4.1.B.2. THE APOMÓIRA ON ORCHARDS

The apomória on orchards was called in Greek “the sixth of the fruits” (Gr. ἑκτη ὑκρόδρυων), “the sixth” (Gr. ἑκτη), or “of the fruits” (Gr. ὑκρόδρυων); in Demotic it was called “the fruit tax” (Dem. ἱδ tgy). According to P. Rev. Laws, column 29, the normal rate for the apomória 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 apomória on vineyards, no reduced rates are men-

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


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

449. OIM 19306 (Cat. no. 18) and O. Bodl. Eg. Inscr. 1031 (DO Matthäa 198 + DO Varia 31). See further Clarysse and Vandorpe, “Ptolemaic Apomória,” pp. 5–42, esp. 26–28.
tioned in *P. Rev. Laws*. The amounts paid range from 1/2 kite (= 1 dr.), 2 drachmas (= 1 kite), to 2 kite (= 4 dr.), 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**

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>OIM 19306</td>
<td>Egyptian year 37, Phaophi 20+ (of P II)</td>
<td>'Imm-hêp s</td>
<td></td>
<td>2 silver kite</td>
</tr>
<tr>
<td>O. Berlin P. 9324 (BGU VI 1304)</td>
<td>Fiscal year 7, Mesore 2 (of P III?)</td>
<td>Όρος</td>
<td>(dr.) 2</td>
<td>—</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 187 (GO Wilcken 1491 + BL 2:1:114)</td>
<td>Fiscal year 15, Khoiak (of P III?)</td>
<td>Φιλοκόλλης</td>
<td>(dr.) 4</td>
<td>Δωσίμαχος (bank receipt)</td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr. 1031 (DO Mattha 198 = DO Varia 31)</td>
<td>Egyptian year 2, Mesore 12 (of P IV)</td>
<td>'Pwln&lt;s&gt; s</td>
<td>Glygrt&lt;s&gt;</td>
<td>1/2 silver kite for Egyptian year 26; and 1/2 silver kite for Egyptian year 2</td>
</tr>
</tbody>
</table>

### 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. ἐγκυκλία) and the copper tax.

#### 4.2.A. THE TENTH

The tenth is known from several papyrus receipts from early Ptolemaic Thebes, 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. *p* 1/10 n n: sh.w rt.w n Nîw.t n p: ‘wy n PN î.ir.e s ir-šwt zf`). “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. *p* 1/10 n swn n p: ‘wy n PN1 hîn p: ‘wy PN2 r ‘wy 2 î.ir.e s ir-šw.f z w n p: 1/10 n n: sh.w rt n Nîw.t), or “the tax of the tenth which … for the price of the house” (Dem. tî n n p: 1/10 nt … n swn n p: ‘wy). The tenth is also known from one ostraca receipt from Thebes, in which it was de-
scribed as “the tax of the tenth of this cow which he purchased from PN” (Dem. pʰ tny pʰ l/10 n tʰy ithub [r.inצ] f ḏb: ḏg n PN). These receipts were written initially with the verb wn “to exist” as follows: “There are X (silver) kites which PN1 has given for tax Y, scribe PN2 has written on date Z” (Dem. wn [ḥd] kt X r.t PN1 n Y, ṛḥ PN2 n Z); 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, ṛḥ PN2 n Z). 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. ti tk mtr h‘ṭṣy n pʰỳṣ ḏḥq) or “my heart is satisfied with it” (Dem. h‘ṭṣy mtr.w n-imṣf), followed by the clause “except for the tenth of the scribes and representatives of Thebes” (Dem. pʰ bnr n pʰ l/10 n n’ ṣḥ.w rt.w Nḥw.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. 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 payment by Thabis daughter of Parates (Dem. Ta-bʰr ta Pa-rṯ) for the house of Phibis son of Thototaios (Dem. Pʰ-hb ʾṣ ḏḥwty-iṭ-t‘i-s), which she bought through sales contract P. Bruxelles 8254 (P. Teos-Thabis 3). 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. Tʰ-y-nnṯ ʾḏ-lḥr) for the house of Harsiesis (Dem. Tʰ-y-ḥr ʾh-r-s-i-s-t), which she bought through sales contract P. Rylands dem. 12 and one other house. Two more of the papyrus receipts, P. Louvre 2441 B and C from the Archive of Pechutes son of Pchorschis (see Section 6.1.B.3), were for Teineni daughter of Pamnonnas (Dem. Tʰ-y-nnṯ ʾḏ-a-mn-n-s) for the house which her brother Horos son of Pamnonnas (Dem. Ḥr ʾṣ ʾḏ-a-mn-n-n-s) gave to her as her inheritance through donation contract P. Louvre 2425; 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-pʰ’yژw-t‘i-wy) and Osoroeris son of Spotous (Dem. Wsir-wr ʾṣ Ns-pʰ’yژw-t‘i-wy), probably father and son, were titled “the first prophet” (Dem. pʰ hm-ntr tpy); and both Techensephonuchos (Dem. ḏḥ-nsw-wṣ-f‘nḥ) and Ns-i’h son of Techensephonuchos (Dem. Ns-i’h ʾṣ ʾḏ-hnsw-wṣ-f‘nḥ), probably father and son, were titled “the scribe of the phylae” (Dem. pʰ ṣḥ s‘w). 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. Spotous is known from a hieroglyphic graffito in the temple of Luxor dated to 320 B.C. Osoroeris son of Spotous is known from wooden stela Louvre N 2699 and bronze situla Louvre N 908.

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).
463. P. Cairo JE 89362 (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.
469. Ns-pʰ’yژw-t‘i-wy on P. Bruxelles 8255 B (P. Teos-Thabis 4) and Wsir-wr ʾṣ Ns-pʰ’yژw-t‘i-wy on P. BM 10530 (Glanville) and P. BM 10535 (Glanville).
470. ḏḥ-nsw-wṣ-f‘nḥ on P. Bruxelles 8255 B (P. Teos-Thabis 4) and Ns-i’h ʾṣ ʾḏ-hnsw-wṣ-f‘nḥ on P. BM 10529 (Glanville). The editor read the latter as Ns-i’h ʾṣ ʾḏ-hnsw-wṣ-r-t‘i-s, but see Depauw, Archive of Teos and Thabis, pp. 176–78 (n. 1).
473. Published in P. Munro, Die spatägyptische Totenstelen (Ägyptologische Forschungen 25; Glücksstadt, 1973), pp. 53, 238–39; identified by Quaegebeur, “Prêtres et cultes thébains,” p. 41.
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

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. Bruxelles 8255 B (P. Teos-Thabis 4)</td>
<td>Egyptian year 6, Epeiph 20 (of Alexander IV)</td>
<td>Ta-b: ta Pa-rt</td>
<td>1 (silver) deben 2 kite for the house of P:-hb s: Dḥwty-irr-ti-s, which she bought</td>
<td>Ḟd-ḥnsw-ʾw s: Dḥwty-irr-ti-s, the scribe of the phylae and Ns-p:y sw-t:wy, the first prophet</td>
</tr>
<tr>
<td>P. BM 10530 (Glanville)</td>
<td>Egyptian year 2, Tybi 6 (of P II)</td>
<td>T’y-ny ny ta Dd-hr, the choachytess</td>
<td>6 silver kite for the house of Pa-hḥ the carpenter, which she bought</td>
<td>Scribe of the land of Thebes, Wsir-wr s: Ns-p:y sw-t:wy, the first prophet</td>
</tr>
<tr>
<td>P. BM 10535 (Glanville)</td>
<td>Egyptian year 6, Mecheir 20 (of P II)</td>
<td>T’y-ny ny ta Dd-hr, the choachytess</td>
<td>2 silver kite for the house of T’y-hr ta Hr-s:i-t, the lector priestess, which she bought</td>
<td>Scribe of the land of Thebes, Wsir-wr s: Ns-p:y sw-t:wy, the first prophet</td>
</tr>
<tr>
<td>P. BM 10529 (Glanville)</td>
<td>Egyptian year 9, Tybi (of P II)</td>
<td>T’y-ny ny ta Dd-hr</td>
<td>6 (silver) kite makes 3 staters for the house of Pa-hḥ and the house of T’y-hr, which she bought</td>
<td>Scribe of the land of Thebes, Ns-t:i’h s: Ḟd-ḥnsw-ʾw s: Ḟd-ḥnsw-ʾw, the scribe of the phylae477</td>
</tr>
<tr>
<td>P. Louvre 2441 B and C</td>
<td>Egyptian year 20, Mesore (of P III)</td>
<td>T’y-ny ny ta Pa-mm-n-s</td>
<td>For the house which …</td>
<td>—</td>
</tr>
<tr>
<td>O. Berlin P. 890 (Enchoria 14: 129–34)</td>
<td>Egyptian year 15, Hathyr 3</td>
<td>Ḩr-pa-is.t s: Ḩr</td>
<td>For the cow which he bought from P:-ṣr-ḏḥwty s: Twt</td>
<td>Pa-wn s: Pa-rt who is under the revenues … of the document tax in the northern quarters of the district of Pathyris</td>
</tr>
</tbody>
</table>

#### 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. kt 2 1/2 n p: tny n p: ‘wy r.ʾp s i.ʾr PN).478 Still other papyrus receipts exist for “2 1/2 kite for the tomb which he bought from PN” (Dem. kt 2 1/2 (n) p: tny (n) t: s.t r-ʾr s wʾt s r PN),479 “2 1/2 kite for the tomb(?) of PN” (Dem. kt 2 1/2 (n) p: tny (n) t: ṣt n PN),480 or simply “2 1/2 kite for the tomb(?) tax of PN” (Dem. kt 2 1/2 n ḫd ṣt 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-
ver) kite for tax Y, scribe PN2 has written on date Z’ (Dem. in PN1 [hd] kt X n Y, sḥ PN2 n Z). The ostracan receipts for the house tax (Dem. hd ‘wy), 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.

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. Nḥt-hr-m-hb s; ‘Imn-m-ɪp) and Kolluthis son of Amenemes (Dem. Krd s; ‘Imn-m-h ṭ), both titled “the shḥ-official of the body of Thebes” (Dem. p; sḥn n ḫ ṭmy 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 shḥ-official, the representative of the chief of the army” (Dem. i.ir-hr Gsntws, p; sḥn, p; ṭr p; ḫry mšt) and in another “before Zenodoros, the shḥ-official” (Dem. i.ir-hr Snwtrs, p; sḥn).

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. P;ti-hr-p;r s; Hṛ) 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. P;ti-is.t s; P;śr-hnsw) is perhaps the same scribe who signed two yoke tax receipts and one house tax receipt. The scribe Esminis son of Phibis “who exacts the tax, the agent of Phibis son of Harnouphis” (Dem. Ns-mn s; P;ḥb, nty kt n p; tny, p; ṭr n P;ḥb s; Hṛ-nfr) is perhaps the well-known Demotic notarial contract scribe. 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.”

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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 1325 (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 Matthia 24), dated to Egyptian year 16.

484. P;ti-is.t s; P;śr-hnsw signed house tax receipt O. Berlin P. 9494 (DO Matthia 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. O. Berlin P. 9494 (DO Matthia 24), dated to Egyptian year 16, Epeiph 22.

488. 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.

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. Bruxelles</td>
<td>Egyptian year 2,</td>
<td>Dd-hr s: 'Iw:s-f-w</td>
<td>2 1/2 (silver) kite, including (wp-sr) the money for writing, 1/2 (silver) kite, for the tax of the tomb (?) (st) of Wn-nfr s: P:ti-w:br</td>
<td>P:ti-hr-p:š-r' s: Hr</td>
</tr>
<tr>
<td>8256 B</td>
<td>Hathyr 2 (of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(P. Teos-</td>
<td>Alexander IV?)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thabis 9</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P. Bruxelles</td>
<td>Egyptian year 6,</td>
<td>Ta-b: tə Pa-ršt</td>
<td>2 1/2 (silver) kite, including (wp-sr) the money for writing, 1/2 (silver) kite, for the tax of the house which she received from P:ti-hb s: Dhwty-ns the goldsmith</td>
<td>Before Nht-hr-m-hb s:</td>
</tr>
<tr>
<td>8255 A</td>
<td>Epeiph 30 (of</td>
<td></td>
<td></td>
<td>'Imn-m-ipy, the šhn-</td>
</tr>
<tr>
<td>(P. Teos-</td>
<td>Alexander IV)</td>
<td></td>
<td></td>
<td>official of the body of</td>
</tr>
<tr>
<td>Thabis 5</td>
<td></td>
<td></td>
<td></td>
<td>the town of Thebes; P:ti-hr-p:š-r' s: Hr</td>
</tr>
<tr>
<td>P. Bruxelles</td>
<td>Egyptian year 7,</td>
<td>Dd-hr s: 'Iw:s-f-w</td>
<td>2 1/2 (silver) kite, including (wp-sr) the money for writing, 1/2 (silver) kite, for the tax of the house of Thabis P:ti-hr-p:š-r' s: Hr</td>
<td>Before Krd s: 'Imn-m-</td>
</tr>
<tr>
<td>8256 A</td>
<td>Pharmouthi 20 (of</td>
<td></td>
<td></td>
<td>h:št, the šhn-official</td>
</tr>
<tr>
<td>(P. Teos-</td>
<td>Alexander IV)</td>
<td></td>
<td></td>
<td>of the body of the</td>
</tr>
<tr>
<td>Thabis 8</td>
<td></td>
<td></td>
<td></td>
<td>town of Thebes; P:ti-hr-p:š-r' s: Hr</td>
</tr>
<tr>
<td>P. BM 10537</td>
<td>Egyptian year 21,</td>
<td>The woman T:š-ny ta Dd-hr</td>
<td>2 1/2 (silver) kite for the tax of the house which she received from Pa-bh the carpenter</td>
<td>Before Gdnwts, the šhn-</td>
</tr>
<tr>
<td>(Glanville)</td>
<td>Phamenoth (of P I)</td>
<td></td>
<td></td>
<td>official of the chief</td>
</tr>
<tr>
<td>P. BM 10078</td>
<td>Egyptian year 14,</td>
<td>'Imn-hr-s: Pa-ršt</td>
<td>2 1/2 (silver) kite for the tax of the tomb (?) (st) of Hr-pa-is-t s: Pa-wr the weaver of royal linen</td>
<td>P:ti-w:hr s: P:ti-imn-</td>
</tr>
<tr>
<td>(Reich)</td>
<td>Mesore 4 (of P II?)</td>
<td></td>
<td></td>
<td>ns-wt-t:šy and Dhwty-ir-</td>
</tr>
<tr>
<td>P. BM 10536</td>
<td>Egyptian year 5,</td>
<td>The woman T:š-ny ta Dd-hr</td>
<td>2 1/2 (silver) kite for the tax of the house which she received from the woman T:š-ny ta Hr-s:is-t the lector priest</td>
<td>Before Smntr's, the šhn-</td>
</tr>
<tr>
<td>(Glanville)</td>
<td>Hathyr 23 (of P II)</td>
<td></td>
<td></td>
<td>official of Ns-mm s: P:ti-hb, who exacts the tax, P:ti-hr-p:š-r' s: Hr-nfr</td>
</tr>
<tr>
<td>P. Louvre</td>
<td>Egyptian year 20,</td>
<td>T:š-ny ta Pa-mm-n-s</td>
<td>2 1/2 silver kite makes 1 1/4 staters for the ... of the house and the half of another house which Hr s: Pa-mm-n-s ...</td>
<td>P:šl-hnsw(?) s: 'Iy-m-</td>
</tr>
<tr>
<td>2441 A</td>
<td>Mesore (of P III)</td>
<td></td>
<td></td>
<td>htp(?)</td>
</tr>
</tbody>
</table>

4.2.C. HOUSE TAX RECEIPTS

The house tax (Dem. hqd 'wy), in one case called the house tax of Thebes (Dem. hqd 'wy n Niw.t), 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. P:ti-is-t s: P:š-r-hnsw), is known from at least two yoke receipts dated to Egyptian years 15 and 16, probably of Ptolemy II.
probably from one receipt for the 2 1/2 kite for the tax of the house, dated to Egyptian year 21 of Ptolemy I. 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. ḫq tras wy) is simply shorthand for the 2 1/2 kite for the tax of the house (Dem. kτ 2 1/2 np tny n ḫwy). After all, ḫq 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, described as “the remainder” (Dem. p·| sp) of the house tax, to 1/2 kite, 7/12 kite, 2 kite, and perhaps 3 kite. 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

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Uppsala 259</td>
<td>Year 7(?) (of P II?)</td>
<td>Ta-m·y ta ḫhwty-iw</td>
<td>3(?) (silver) kite</td>
<td>Hr(?) s· ...(?)</td>
</tr>
<tr>
<td>DO Louvre 78</td>
<td>Year 12, Hathyr 25</td>
<td>Hr·s·-is·t·s·</td>
<td>1/4 silver (kite) for the remainder (sp) of year 11</td>
<td>ḫhwty-ı-rh-s</td>
</tr>
<tr>
<td>O. Uppsala 1323</td>
<td>Year 15, … (of P II?)</td>
<td>Ta-b·y ta ḫhwty-iw</td>
<td>1/2 1/12 (silver) kite</td>
<td>Hryw</td>
</tr>
<tr>
<td>O. Uppsala 1307</td>
<td>Year 16, Pachons(?)</td>
<td>P·-rnt-mm·s·</td>
<td>1/2 (silver) kite in Thebes</td>
<td>P·-ti·-wsir·s·</td>
</tr>
<tr>
<td>O. Berlin P. 9494</td>
<td>Year 16, Epeiph 22</td>
<td>P·-sn·2 s·</td>
<td>2 (silver) kite for year 16</td>
<td>P·-ti·-is·t·s· P·-s·r·-îns·w</td>
</tr>
</tbody>
</table>

### 4.2.D. THE ENROLLMENT TAX AND THE COPPER TAX

The enrollment tax was called in Greek ἐκτίσσαν, more fully τὸ τέλος εἰς τὴν τοῦ ἐκτίσσαν πρόσωπον “the tax for the revenues of enrollment” and in Demotic ḫqgayn. The tax first appeared in fiscal year 13 of Ptolemy IV (210 B.C.), probably at the same time as the currency reform, 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. The tax could either be paid at the tax office or the royal bank, but in the latter case a certificate (διαχειρισθή) had to be sent to the tax office so

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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 5792).
510. Earlier sales taxes of 5% or 10% are sometimes called ἐκτίσσαν by modern scholars; see E. Boswinkel and P. W. Pestman, “Appendice C: L’impot ἐκτίσσαν 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.
that a proper receipt could be prepared. The copper tax was called in Greek χαλκητία or χαλκητεία. 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 Amenothes the agent of Agathinos son of Sostratos, who is in charge of the enrollment (ἐγρυκύλλον) of the district of Pathyris” (Dem. ḫ.t-sp 13, ibd 4 ḫ.t sw 23 ḫ.rw p: ḫy ḫr’ ṁd ṁp: ṁh ṁty ṣhr ṣh ḫy-m-http ᵜ: ḫm-htp ᵜ: ṭn n ḫγynws <s>: ṣtrtw<s> ṭy hr p: ḫgyn ṁn ṁp: ṭś ṁn ḫ-Pṛ-Hw.t-ḥṛ).\(^{514}\) This subscription suggests that the enrollment tax was associated with copying Demotic contracts. Copying Demotic contracts was part of the registration process at the ḫαλκητά 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**

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. BM 10463 (SB I 5729)</td>
<td>Fiscal year 13, Tybi 4 (of P IV)</td>
<td>Θασίτης τοῦ Ψεμμύνιος and Νίκων ὡς καὶ Πετεργόνθες Ἀθηνίανος</td>
<td>(dr.) 8 (ob.) 2 1/4 for the ἐγρυκύλλον ὑπ’ ἅπαντας ἐπὶ τὸ ἄθρωμα ἀνά διαθετήσεως</td>
<td>πέπτωκεν ἐπὶ τὸ ἐν Διὸς Πόλει τῆς μεγάλης τελείων τὸν ἐγρυκύλλον, ἐφ’ ὑπὸ ὸρομοκλῆς ὁ προσμετεύμενος βασιλεῖ, ὁ παρὰ Νομομήνιον</td>
</tr>
<tr>
<td>P. Lond. gr. III 1200</td>
<td>Fiscal year 14, Thoth 7 (of P IV)</td>
<td>Σσενυρίδις τῆς Θασίτητος</td>
<td>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 χαλκητία</td>
<td>πέπτωκεν ἐπὶ τὴν ἐν Διὸς Πόλει τῆς μεγάλης τράπεζαν ἐφ’ ὑπὸ Ὀσγώνινας βασιλεῖ, κατά τὴν παρὰ Προσκόρυον τὸν ἀρχιεφιλακτίον διοικητήν, ὑπὲ ὑπόγραφῃ Ἀρνουφίος ὁ τοπογραμματεύς, Διοκλῆς γραμματεύς. Ὑπόδοχος ὁ παρὸ Ἀρνουφίος τοῦ τοπογραμματεύς, Ἡλιοδώρος ὁ παρὰ Διονῦσι[στίον]</td>
</tr>
</tbody>
</table>

### 4.2.E. THE HUNDREDTH OF HERALDS

The hundredth of heralds (Gr. ἐκατοστῆ ἄρημακων or ἄρημακων) was a 1% sales tax levied on purchases from public auctions.

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512. The word χαλκητίας is, however, attested in P. Cairo Zen. gr. I, 59019, line 5, with the meaning “costing 1 khalkos.”
514. The editor did not identify the Demotic ḫγyn with the Greek ἐγρυκύλλον, but see Vleeming, “Tithe of Scribes,” p. 350.
Published Receipts for the Hundredth of Heralds from Early Ptolemaic Thebes

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr. 1870 (GO Tait Bodl. 41)</td>
<td>Fiscal year 16, Mesore 4 (of P IV?)</td>
<td>Ἐρμοκλῆς (dr.) 100 for the hundredth of heralds</td>
<td>Δοκλῆς (bank receipt)</td>
<td></td>
</tr>
</tbody>
</table>

4.3. STATE MONOPOLIES

4.3.A. PRICE OF OIL AND OIL REVENUE RECEIPTS

Receipts for the price of oil (Dem. swν nhή, Gr. τυμὴ ἐλατίου) 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 κίτως ϊν ἐλαβέ).516

Receipts for oil revenues (Gr. ℞ο∫†∂∏≤ε), on the other hand, are much rarer in early Ptolemaic Thebes, with only one bank receipt for “oil revenues and appurtenances” (Gr. ἐλατικά καὶ ἄκολουθον(θοδόντα)). The word ἐλατική 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. ἐλατική) 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):

<table>
<thead>
<tr>
<th>Type of Oil</th>
<th>Price per 12-chous metretes (39.39 liters)</th>
<th>Price per chous (3.28 liters) = 12 kotulai</th>
<th>Price per kotula (0.27 liter)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sesame (Gr. σῆσμιον, Dem. λίγυ), Safflower (Gr. κνῆκος)</td>
<td>48 drachmas</td>
<td>4 drachmas</td>
<td>2 obols</td>
</tr>
<tr>
<td>Castor (Gr. κίκι, Dem. γνυμ), Gourd seed (Gr. κολόκυντος), Lamp (Gr. ἐπελλήψυνος)</td>
<td>30 drachmas, corrected to 48 drachmas</td>
<td>2 drachmas 3 obols, corrected to 4 drachmas</td>
<td>1 1/4 obols, corrected to 2 obols</td>
</tr>
</tbody>
</table>

The oil monopoly was auctioned off twice. First, the state auctioned off the entire future production in each nome to contractors (Gr. προμενοι), 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. ἐλατουργοί) 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. κάτηματ) and retailers (Gr. μετάβολαι) 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**

<table>
<thead>
<tr>
<th>Four receipts</th>
<th>Two receipts</th>
<th>Thirteen receipts</th>
<th>Nine receipts</th>
<th>Eight receipts</th>
<th>One receipt</th>
<th>One receipt</th>
<th>One receipt</th>
<th>Two receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRICE PAID</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 obol</td>
<td>1 1/2 obols</td>
<td>1/6 kite or 2 obols</td>
<td>1/4 kite or 3 obols</td>
<td>1/3 kite or 4 obols</td>
<td>5/12 kite or 5 obols</td>
<td>1/2 kite or 1 drachma</td>
<td>1 drachma</td>
<td>1 kēt or 2 drachma</td>
</tr>
<tr>
<td>AMOUNT OF OIL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1/2 kōtule</td>
<td>3/4 kōtule</td>
<td>1 kōtule</td>
<td>1 1/2 kōtule</td>
<td>2 kōtule</td>
<td>2 1/2 kōtule</td>
<td>3 kōtule</td>
<td>5 kōtule</td>
<td>6 kōtule</td>
</tr>
<tr>
<td>(0.14 liter)</td>
<td>(0.20 liter)</td>
<td>(0.27 liter)</td>
<td>(0.41 liter)</td>
<td>(0.54 liter)</td>
<td>(0.68 liter)</td>
<td>(0.81 liter)</td>
<td>(1.32 liters)</td>
<td>(1.62 liters)</td>
</tr>
</tbody>
</table>

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 amounts of oil, see P. Lille dem. II 50 and 51. The oil sellers have “contracted for the work of oil” (swn n: nhb w rdi sw n: sf n prbwl: wb: t: wpy nhb).

519. For Demotic sureties for payment (Gr. ἐπυρή ἐκτίσον τοῦ Δημ. Ἰπτηρίδι τοῦ) 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” (swn n: nhb w rdi sw n: sf n prbwl: wb: t: wpy nhb).

520. OIM 19326 (Cat. no. 34), dated to fiscal year 25; O. BM 5754 (OrSuec 29: 10–11 [§56]), erroneously read 1 (silver) kēt; 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. 37), dated to Egyptian year 30 (bdj 1/6 = 2 ob.); O. BM 5837 (RE 4: 186–87 = PSBA 14: 89 = DO Métriegique 202 = DO Louvre: 64), dated to Egyptian year 30 (bdj 1/6 = 2 ob.); O. BM 14203 (RE 4: 187 = PSBA 14: 88 = DO Métriegique 202 = DO Louvre: 64), dated to Egyptian year 30 (bdj 1/6 = 2 ob.). O. BM 19518 (Cat. no. 1), dated to Egyptian year 36; O. BM 20124 (OrSuec 29: 12 [§71]), dated to Egyptian year 36; DO Louvre 908 (p. 89, pl. 68), dated to Egyptian year 36 (bdj 1/4 and bdj 1/6 misread as bdj 1/4 and bdj 1/6); OIM 19383 (Cat. no. 61), dated to Egyptian year 38 (bdj 1/6 + bdj 1/6 = bdj 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. Insc. 2152 (GO Tait Bodl. 28), no date.

523. O. BM 5741 (OrSuec 29: 6 [§1]), dated to Egyptian year 28(?); O. BM 19158 (Cat. no. 1), dated to Egyptian year 36; and O. BM 20124 (OrSuec 29: 12 [§71]), dated to Egyptian year 36; DO Louvre 908 (p. 89, pl. 68), dated to Egyptian year 36 (bdj 1/4 and bdj 1/6 misread as bdj 1/4 and bdj 1/4); OIM 19383 (Cat. no. 61), dated to Egyptian year 38 (bdj 1/6 + bdj 1/6 = bdj 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. Insc. 2152 (GO Tait Bodl. 28), no date.

524. O. BM 5741 (OrSuec 29: 6 [§1]), dated to Egyptian year 28(?); O. BM 19158 (Cat. no. 1), dated to Egyptian year 36; O. BM 20124 (OrSuec 29: 12 [§71]), dated to Egyptian year 36; DO Louvre 908 (p. 89, pl. 68), dated to Egyptian year 36 (bdj 1/4 and bdj 1/6 misread as bdj 1/4 and bdj 1/4); OIM 19383 (Cat. no. 61), dated to Egyptian year 38 (bdj 1/6 + bdj 1/6 = bdj 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. Insc. 2152 (GO Tait Bodl. 28), no date.

525. O. BM 19158 (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 37(?). 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 Phoophi; 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 Phoophi; 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 price of Phamenoth(? ); O. BM 26522 (OrSuec 29: 21 [¶17]), dated to Thoth(? ) 6, for the price 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 Khousak.

\(^{531}\) 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 ith 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 in per year” (Dem. nth nn 1 hr ith r b nth 12 h nth 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. nth nn 3 hr ith r nth nth 36 nth r nth); 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. nth nth 12 nth tgm hn 12 r nth 24).
## Published Price of Oil and Oil Revenue Receipts from Early Ptolemaic Thebes

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</thead>
<tbody>
<tr>
<td>OIM 19326</td>
<td>Fiscal year 25</td>
<td>Ποινιτίς</td>
<td>(ob.) 1</td>
<td>—</td>
</tr>
<tr>
<td>O. BM 5741 (OrsSuec 29: 6 [¶1])</td>
<td>[Year 28], Payni 9 (of P II)</td>
<td>Νης-μνν s; Pa-n(?), Dq[t]-hr and Τ[-]sr-t-mnt his wife</td>
<td>1/3 silver (kite) for year 28</td>
<td>Hr(?)[534]</td>
</tr>
<tr>
<td>OIM 19327</td>
<td>Year 30, Phamenoth 24 (of P II)</td>
<td>P[-i]sr-hntt s;</td>
<td>(ob.) 2 = 1/6 silver (kite)</td>
<td>Νης-mnt(?) δαξ</td>
</tr>
<tr>
<td>O. BM 5837 (RE 4: 186–87 = PSBA 14; 89 = DO Mérologie 202 = DO Louvre: 64)</td>
<td>Year 30, Pachons 4 (of P II)</td>
<td>Hrbs s; P[-i]ti-nfr-hntp and his wife[535]</td>
<td>(ob.) 2 = 1/6 (silver) kite[536] for year 30, Pharmouthi</td>
<td>Ns-mn</td>
</tr>
<tr>
<td>O. BM 14203 (RE 4: 187 = PSBA 14; 88 = DO Mérologie 202 = DO Louvre: 64)</td>
<td>Year 30, Pachons 12 (of P II)</td>
<td>P[-i]ti-hr s; Pa-nfr and his wife[537]</td>
<td>(ob.) 2 = 1/6 (silver)</td>
<td>Ns-mn;</td>
</tr>
<tr>
<td>O. IFAO 1003 (BIFAO 85: 101)</td>
<td>Year 30, Payni 8 (of P II)</td>
<td>Pa-ιτμ s; P[-i]hr-hntsw</td>
<td>1/4 silver (kite) for Pachons</td>
<td>Ns-mn</td>
</tr>
<tr>
<td>O. IFAO 1004 (BIFAO 85: 101–02)</td>
<td>Year 31, Pharmouthi 12 (of P II)</td>
<td>Dq[t]-hr s; Pa-hy</td>
<td>1/4 silver (kite) for Pharmenoth</td>
<td>Ns-mn</td>
</tr>
<tr>
<td>O. BM 19518 (OrsSuec 29: 7–8 [¶2])</td>
<td>Year 32, Pachons day(?) (of P II)</td>
<td>P[-i]sr-hntt s;</td>
<td>1/3 1/12 silver (kite), specification[539] for year 30, Pharmenoth 17 (and) Pharmouthi 20</td>
<td>Hr(?)[540]</td>
</tr>
<tr>
<td>O. BM 19338 (OrsSuec 29: 8 [¶3])</td>
<td>Year 32, Payni 9 (of P II)</td>
<td>P[[-i]sr-θwty s; Hr-bk</td>
<td>1/6 silver (kite)[541]</td>
<td>Dhwy-ir-ṛḥ-s</td>
</tr>
<tr>
<td>OIM 19303</td>
<td>Year 33, Pachons 10 (of P II)</td>
<td>Ίμmn-hntp s; Pa-rt and T[-]sr-t-mnt ta Ίμmn-hntp</td>
<td>1/4 silver (kite) for Pharmouthi</td>
<td>Ns-mn</td>
</tr>
<tr>
<td>O. BM 5726 (OrsSuec 29: 9 [¶4])</td>
<td>Year 34(?), Epeiph 18 (of P II)</td>
<td>Ίμmn-hntp mw[t]sf …(?);</td>
<td>1/6 silver (kite)[542] for Pharmenoth</td>
<td>Ns-mn</td>
</tr>
<tr>
<td>O. BM 5713 (OrsSuec 29: 10 [¶5])</td>
<td>Year 34, Mecheir 10 (of P II)</td>
<td>Νμns s; P[-i]ti-nfr-hntp</td>
<td>1/4 silver (kite)</td>
<td>P[-i]sr-ỉnn</td>
</tr>
<tr>
<td>O. BM 5754 (OrsSuec 29: 10–11 [¶6])</td>
<td>Year 35, Thoth(?) 28 (of P II)</td>
<td>Νμns s; P[-i]ti-nfr-hntp</td>
<td>1 obol[543] for Mesore</td>
<td>P[-i]sr-ỉnn s; …(?)</td>
</tr>
</tbody>
</table>

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534. The same scribe as in O. BM 19518 (OrsSuec 29: 7–8 [¶2]) and O. BM 26522 (OrsSuec 29: 21 [¶17]).

535. Both Révillout and Devauchelle read n[y]s[t] rmt, but Révillout’s transcriptions lack the plural ending, w and the parallel of OIM 19327 (Cat. no. 35) supports the reading t[y]s[t] 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 n[y]s[t] rmt, but Révillout’s transcriptions lack the plural ending, w and the parallel of OIM 19327 (Cat. no. 35) supports the reading t[y]s[t] 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 (OrsSuec 29: 6 [¶1]) and O. BM 26522 (OrsSuec 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 ḫr l “1 (silver) kite” instead of “1 obol.”
## Published Price of Oil and Oil Revenue Receipts from Early Ptolemaic Thebes (cont.)

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<tr>
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</table>
| OIM 19335  
(Cat. no. 42) | Recto year 36,  
Hathyr 7; verso  
Hathyr 12 (of P II) | Ḥtr s| Pa-rt | Recto 1/4 silver (kite), specification: Thoth, 1/12 silver (kite), Phaophi, 1/6 silver (kite); verso 1/6 silver (kite) | Ns-mn |
| OIM 19158  
(Cat. no. 1) | Year 36, Pharmouthi  
29 (of P II) | Ta-w(Cat. no. 42) | 1/3 silver (kite) for  
Pharmouthi | Ns-mn |
| O. BM 20124  
(OrSuec 29: 12 [¶7]) | Year 36,  
Pachons 26 (of P II) | P:šr-n|-ntr.w s|  
Pa-sfr | 1/3 silver (kite) for  
Pachons | Ns-mn |
| OIM 19347  
(Cat. no. 53) | Year 36, Epeiph 12(?)(of P II) | Ta-mn ta Pa-r | 1/12 (?) silver (kite) for  
Payni | Ns-mn |
| O. BM 5690  
(OrSuec 29: 13 [¶8]) | Year 36, Mesore 17  
and 20 (of P II) | Ta-b| the wife of  
[Hṣrs]544 | 1/6 (?) silver (kite) for  
Mesore and 1/6 silver (kite) | Ns-mn |
| DO Louvre 908  
p. 89, pl. 68 | [Year 37] (of P II) | Ḥr-s|Is.t s|  
'Imn-ḥtp  
year 37 | 2 (silver) kite 546 for  
Dḥwy-wṣm and  
Ḥr s: Pa-rt | Ns-mn |
| OIM 19310  
(Cat. no. 21) | Year 37,  
Pachons 1 (of P II) | Pa-b|= s| Pa-rt | 1/6 (silver) kite for  
Pharmouthi | Ns-mn |
| O. BM 5696 (OrSuec 29: 15 [¶10]) | Year 37,  
Mesore 12 (of P II) | Ta-b| the wife of  
Ns-mn | 1/6 silver (kite) 547 for  
Epeiph | Ns-mn |
| OIM 19383  
(Cat. no. 61) | Year 38,  
Hathyr 28 (of P II) | 'Imn-ḥtp s|  
P:šr-imn and  
Ta-mn his mother | 1/6 (silver kite and) 1/6 silver (kite) makes 1/3 silver (kite) for Phaophi | Ns-mn |
| OIM 19338  
(Cat. no. 45) | Year 38, Phamenoth  
14 (of P II) | Ta-mn ta Pa-Is.t | 1/6 silver (kite) for  
Mecheir | Ns-mn |
| OIM 19304  
(Cat. no. 16) | Year 38, Phamenoth  
15 (of P II) | P:šr-hnsw  
s| Dḥ-ḥr | 1/4 silver (kite) for  
Mecheir | Ns-mn |
| O. BM 5698 (OrSuec 29: 16 [¶11]) | Year 38, Pharmouthi 548  
21 (of P II) | Ta-b| the wife of  
Ns-mn | 1/3 silver (kite) for  
Phamenoth | Ns-mn |
| OIM 19294  
(Cat. no. 6) | Year 38, Pharmouthi  
1 (of P II) | Ta-mn ta Pa-r | 1/6 silver (kite) for  
Mecheir | Ns-mn |
| O. BM 5701 (OrSuec 29: 16–17 [¶12]) | Year 38, Pachons 2  
(of P II) | Ta-b| the wife of  
Ns-mn | 1/4 silver (kite) for  
Pharmouthi | Ns-mn |
| OIM 19297  
(Cat. no. 9) | Year 38, Pachons 5  
(of P II) | … ta P:šr-imn and  
Ta-mn her sister (?) | 1/12 silver (kite) 1/2 obol for Pharmouthi | Ns-mn |
| O. MME 1965: 10  
(OrSuec 29: 17–18 [¶13]) | Year 38, … (?)  
(of P II) | […] Pa]-ḥy | 1/4 (silver kite) … (?) | Ns-mn |

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544. The editor read [Ns-mn], but the traces on the hand copy at least favor [Ḥḥrs], 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 ḏ “kite” is explicitly written or just ḏ “silver” as here.

546. With the whole number 2, ḏ “kite” is clearly written to distinguish it from ḏ 2 “2 deben”; fractions always refer to kite, so ḏ “kite” is not written with fractions.

547. The editor erroneously read 1/4 (?) instead of 1/6.

548. The editor, however, transliterated ḏbd pr.t.
## Published Price of Oil and Oil Revenue Receipts from Early Ptolemaic Thebes (cont.)

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<tbody>
<tr>
<td>O. BM 25287 (OrSuec 29: 19 [¶15])</td>
<td>Year 2, Thoth(?) 16 (of P III?)</td>
<td>Hr-st-is.t s: Imn-htp</td>
<td>2 (silver) kite549</td>
<td>P-t-sr-bnsw</td>
</tr>
<tr>
<td>O. BM 5722 (OrSuec 29: 20 [¶16])</td>
<td>Year 4, Pachons 1 (of P III?)</td>
<td>T-sr-imn-htp s:</td>
<td>1/2 silver (kite) for Phamenoth</td>
<td>3y-m-htp550</td>
</tr>
<tr>
<td>O. Berlin P. 6263 (OrSuec 29: 25 [¶21])</td>
<td>Year 11, Pharmouthi 22 (of P III?)</td>
<td>T-ti-w the wife of Dhwyti-w</td>
<td>1/6 silver (kite)551</td>
<td>P-t-sr-mn</td>
</tr>
<tr>
<td>O. IFAO 1005 (BIFAO 85: 102)</td>
<td>[Year 12, Mecheir] (of P III?)</td>
<td>Ta(?)-kry(?)</td>
<td>(?) for year 12, Mecheir</td>
<td>Hry-tw(?)</td>
</tr>
<tr>
<td>O. BM 26522 (OrSuec 29: 21 [¶17])</td>
<td>Thoth 6</td>
<td>T-sr-t-mn</td>
<td>1/6552 (silver kite) for Mesore(?)</td>
<td>3y-m-hp553</td>
</tr>
<tr>
<td>O. BM 5689a554 (OrSuec 29: 23 [¶19])</td>
<td>…(?) , Epeiph 30</td>
<td>T-b: the wife of Ns-mn and her daughter</td>
<td>1 (silver) kite555</td>
<td>…</td>
</tr>
<tr>
<td>O. BM 5748 (OrSuec 29: 24–25 [¶20])</td>
<td>…(?)</td>
<td>Hhrs</td>
<td>1/6556 (silver kite) for Mecheir</td>
<td>3y-m-hp</td>
</tr>
<tr>
<td>O. Stras. G 466 (GO Strass. 2)</td>
<td>Epeiph 30</td>
<td>Боеценоς</td>
<td>(dr.) 1 (ob.) 4</td>
<td>διά Μηγιάς</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2153 (GO Tait Bodl. 27)</td>
<td>Epeiph 26</td>
<td>Ψενμίν</td>
<td>(ob.) 4</td>
<td>διά Μέγιαχ</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2152 (GO Tait Bodl. 28)</td>
<td>No date</td>
<td>Λέγεας</td>
<td>(ob.) 4 for Payni</td>
<td>—</td>
</tr>
<tr>
<td>OIM 19302 (Cat. no. 14)</td>
<td>Pharmouthi 13</td>
<td>Dhwyti-sdm s: Pa-nfr</td>
<td>1 obol for Mecheir</td>
<td>Ns-mn</td>
</tr>
<tr>
<td>OIM 19332 (Cat. no. 39)</td>
<td>Tybi 4</td>
<td>Ta-w: ta Đd-hr</td>
<td>1 obol for Khoiak</td>
<td>3y-m-hp</td>
</tr>
</tbody>
</table>

### Oil Revenue Receipt

| O. Stras. G 396 (GO Strass. 7) | Fiscal year 20, Phaophi 5 (of P III?) | Εσ...Πτολεμαίου (dr.) 6 for ἡξιοικά καὶ ἕκολουθο ὑπόντες | Διώδοτος, ἐρμηνευεῖν Θεὸν διὰ Αριστάμονος πεπτο[κε]ν δι’ Ἡλιοδόρου (bank receipt) |

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549. With the whole number 2, κίτ "kite" is clearly written to distinguish it from δο 2 "2 deben"; fractions always refer to kite, so κίτ "kite" is not written with fractions.

550. The editor read P-ti-mn s: 3y-m-hp, but the same scribe signs O. BM 5748 (OrSuec 29: 24–25 [¶20]), where the editor read 3y-m-hp. 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, κίτ "kite" is clearly written to distinguish it from δο 1 "1 deben"; fractions always refer to kite, so κίτ "kite" is not written with fractions.

556. The editor erroneously read 1/4 instead of 1/6.
4.3.B. BEER REVENUE RECEIPTS

The beer tax had several names in the Theban receipts. It was called “the tax of beer” (Dem. π' τινι ἡνκ.т.),558 “money of beer” (Dem. ἡδ ἡνκ.т.),559 “the beer” (Dem. π' ἡνκ.т.),560 and simply “beer” (Dem. ἡνκ.т.).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. ζυτοῦ τιμήν οὐ ἐλοβεν τοὶ Μεχήρ καὶ Φαμηνόθ).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-wσr,”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. κερύμιον), 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. ζυτοποιοῦς and ζυτοπόλης, Dem. ‘θ)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.
560. 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.
561. O. BM 20321 (OrSuec 27–28: 14–15 [§9]), “the money of beer from Pa-wσr 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 Mecheir.
562. O. Berlin P. 12212 (BGU VI 1355 = DO Varia 11A).
563. O. Bodl. Eg. Inscr. 944 (DO Mattha 143).
564. O. BM 20321 (OrSuec 27–28: 14–15 [§9]).
565. Gr. ζυτηρά is formed like οἶνοντηρά and is used in parallel to ἔλασσην 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 of beer,” which could be used both as the name of the monopoly and of various payments associated with it.
566. P. Cairo Zen. gr. II 59176, line 40.
568. See P. Mich. Zen. 36 from the Zenon Archive, in which a brewer has agreed (Gr. συντεξεόμενοι) 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. συντεξεόμενο πρός) the oil dealers and retailers that they shall accept a certain quantity of oil to sell each day.
569. 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.
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), one receipt for 7/12 silver (kite), two receipts for 1 silver kite, one receipt for 1 1/2 (silver) kite, and one receipt for 3 1/4 silver kite. 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. 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

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>DO Louvre 72</td>
<td>Year 26, …(?)</td>
<td>1w zf-‘nh s:</td>
<td>…(?) for year 26</td>
<td>(?)</td>
</tr>
<tr>
<td>O. Leiden F 1897/6.134 (DO Leiden 6)</td>
<td>[Year 33], Mesore 7</td>
<td>1 silver kite</td>
<td>for year 33</td>
<td>P:rmrt-…</td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr. 819 (DO Mattha 138)</td>
<td>Year 33, Mesore 9</td>
<td>Hr(?)-m:z: (?y)</td>
<td>1/2 silver kite</td>
<td>Twtr-hrw</td>
</tr>
<tr>
<td>O. BM 20321 (OrSuec 27–28: 14–15 [¶9])</td>
<td>Year 37, Epeiph 15</td>
<td>Krr:</td>
<td>1 1/2 (silver) kite for money of beer</td>
<td>Pa-rt s:</td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr. 1224 (DO Mattha 140)</td>
<td>Year 15, Phaophi 11</td>
<td>T:št:-rmn</td>
<td>1/2 1/12 silver kite</td>
<td>Pa-š-r-hnsw s:</td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr. 944 (DO Mattha 143)</td>
<td>Khoiak 30</td>
<td>Ta-djwty</td>
<td>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</td>
<td>Pa-rt s:</td>
</tr>
<tr>
<td>O. BM 20279 (OrSuec 31–32: 8 [¶3])</td>
<td>Epeiph 10</td>
<td>Ta-št</td>
<td>1 (silver) kite for Mecheir</td>
<td>Pa-hnm</td>
</tr>
</tbody>
</table>

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572. For Demotic sureties for presence (Gr. ἐγγύτυ μονής, Dem. ἱπ-ἀτι t ‘+’) 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.


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 ḥm ḥm: “salt tax,” but I read ḥm ḥnk “money of beer”; a ligature between the n and the k resembles m: 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).
4. OTHER STATE REVENUES

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. ὁθονηραῖα) were also described in the extremely fragmentary final section of the second papyrus roll (cols. 87–107) of P. Rev. Laws. 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), 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 or- ganized 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). 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 (ἄτη) the royal wool. The payment could represent a delivery by a weaver since it is in kind. One bilingual receipt for “the cloth tax” (Gr. ὁθονηραῖα, Dem. ἧς ἄτη), albeit from early Ptolemaic El-

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Berlin P. 6470 (DO Mattha 139)</td>
<td>[Year 2]</td>
<td>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.</td>
</tr>
<tr>
<td>O. Berlin P. 6464 (DO Ausgewählte 30)</td>
<td>[Year 7]</td>
<td>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.</td>
</tr>
<tr>
<td>O. Leiden F 1897/6.104 (DO Leiden 5)</td>
<td>[Year 8]</td>
<td>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.</td>
</tr>
<tr>
<td>O. Boll. Eg. Inscr. 398 (DO Mattha 141)</td>
<td>[Year 7]</td>
<td>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.</td>
</tr>
<tr>
<td>O. Boll. Eg. Inscr. 1305 (DO Mattha 142)</td>
<td>[Year 2]</td>
<td>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.</td>
</tr>
</tbody>
</table>

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587. In P. Rev. Laws (cols. 87, line 10; 103, line 3) ὁθονηραῖα 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 ἔλαχη.
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. Boll. Gr. Inscr. 1198 (GO Tait Boll. 143).
ephantine rather than Thebes, is for a payment to the bank of 5 drachmas = 2 1/2 kite.\textsuperscript{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,\textsuperscript{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**

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 37,</td>
<td>Τισσομοδύνις</td>
<td>1 Syrian cloth from</td>
<td>Ρώδεν</td>
</tr>
<tr>
<td>1198 (GO Tait Bodl.)</td>
<td>Pharmouthi 19 (of P II)</td>
<td>Πτενεψέφιος</td>
<td>the royal wool</td>
<td></td>
</tr>
</tbody>
</table>

**4.3.D. NATRON OF WASHING REVENUE RECEIPTS**

The word νητρικη is derived from the word for natron (Gr. νύτρον, Dem. ἡσμν) and has thus been translated as “tax on natron.”\textsuperscript{594} It more likely means “revenues from natron,” however, by analogy with the word “revenues from oil” (Gr. ἑλακτική) discussed above. The “natron of washing revenues” (Gr. νητρική 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,\textsuperscript{595} which may explain the reference to the price of sesame (oil) (Gr. εἶς τιμήν σησμάου) on one of the receipts.\textsuperscript{596} The monopoly appears to have been organized like the beer monopoly, judging from the sureties required of the launderers.\textsuperscript{597}

**Published Natron of Washing Revenue Receipts**

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 11,</td>
<td>Ψεμμοφθις</td>
<td>(dr.) 5 (ob.) 4 for</td>
<td>Ρώδεν</td>
</tr>
<tr>
<td>2230 (GO Tait Bodl. 37)</td>
<td>Epeiph 30 (of P III?)</td>
<td>νητρική πλύνου</td>
<td>for year 11</td>
<td>(bank receipt)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 20,</td>
<td>Ψομίνις Πα...ος</td>
<td>(dr.) 60 for νητρική ...</td>
<td>Διόδοτος</td>
</tr>
<tr>
<td>1147 (GO Wicken 329)</td>
<td>Epeiph 13 (of P III?)</td>
<td></td>
<td>(bank receipt)</td>
<td></td>
</tr>
<tr>
<td>GO Theban III 7</td>
<td>Fiscal year 24,</td>
<td>Θοτευζ</td>
<td>(dr.) 6 for νητρική ...</td>
<td>Ηλιόδορος</td>
</tr>
<tr>
<td>Payni 24 (of P III?)</td>
<td>Tασσο(τος)</td>
<td>ko...ινόπο(λεως)</td>
<td>for the price of sesame</td>
<td>(bank receipt)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr.</td>
<td>Fiscal year 16,</td>
<td>Έρμοκλής</td>
<td>(dr.) 86 (ob.) 5 1/2 1/4</td>
<td>—</td>
</tr>
<tr>
<td>2129 (GO Tait Bodl. 39)</td>
<td>Thoth 28 (of P IV?)</td>
<td>νητρική πλύνου</td>
<td>for νητρική πλύνου</td>
<td></td>
</tr>
</tbody>
</table>

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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 Psenchosis Patenos,” 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. ἐγγῆ ἐκτίσσως, Dem. ἱπ-δτ. ἰτ.ίς) posted for launderers from the Fayum, see P. Lille dem. II 76 and 95. The sureties for the launderers (ῥήτη) are 5 kite = 10 drachmas for “the work of natron” (τοὺς ἢπνημν). For a Demotic surety for presence (Gr. ἐγγῆς μονής, Dem. ἱπ-δτ. ἱ.ίς) posted for a launderer from the Fayum, see P. Lille dem. II 54. The surety for the launderer (ῥήτη) 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 Demotic,600 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. Χ at the royal bank and the banker in charge of the bank. 603 Several examples of anomalous forms also exist. 604

Farmers or by the oil retailers. Instead, bank receipts were most often issued for larger payments associated of oil is noteworthy; presumably these were collected at the local tax collectors’ offices on behalf of the 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 Demotic,600 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. Χ

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. μύρων τετόρτη),610 the vineyard apomoi (Gr. ὀμπηλικα),611 the natron of washing revenue (Gr. νιτρικη πλύνου),612 the fishing tax on fishers (Gr. ἰχθυκη ἄλλων),613 the orchard apomoi (Gr. ὀπόμοια or ἐκτη ἀκροδρύων),614 and the oil revenues and appurte-
nances (Gr. ἐλατκαὶ καὶ ἄκολου[θοὺντα]). 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 ἱβιοτοφείου) and the hundredth of heralds (Gr. ἐκατοστη ᾧ κηρυκτικῶν). It is not clear why bank receipts were issued for the dike tax (Gr. χοματικόν) or the pasture tax (Gr. ἐννόμιον).

| Published Bank Receipts from Early Ptolemaic Thebes |
|-----------------|-----------------|-----------------|-----------------|
| **Text**        | **Date**        | **Taxpayer**    | **Payment**     | **Official**    |
| T. Berlin P. 8131 (UPZ II 154) | Fiscal year 31, Pachons 15 (of P II) | Τέος Πατώμος καὶ Ζύμης ἀδέλφοι for the price of an ibis catacomb (τιμὴ τοῦ ἱβιοτοφείου) | Τ. | Πατώμος, Ζύμης ἀδέλφοι |
| O. Stras. GD 61 (GO Strass. 8 + BL 2:1:26) | Year 32 = fiscal year 33, Epeiph 13 (of P II) | Hrmypws through Hr-m-ḥḥ = Ἀρμᾶς 6 (silver) kite for the vineyard of Hrmypws through Hr-m-ḥḥ = (12) dr. for the vineyard | O. | Τ. |
| O. Bodl. Gr. Inscr. 1202 (GO Tait Bodl. 31) | [Fiscal year 37], Mecheir 7 (of P II) | Ἔρμενομηνίς (dr.) 4 for the dike tax (χοματικόν) of year 36 | O. | Τ. |
| O. Cairo CG 9687 (GO Cairo GPW 20) | Fiscal year 4, Pachons 30 (of P III?) | Πευχής Ψενχώνσιος (dr.) 1 (ob.) 3 for the 1/4 of perfume (μύρου τεταρτία) of year 4 | O. | Τ. |
| O. Cairo CG 9710 (CdÉ 28: 109–20 = SB VI 9146 + BL 9: 258–59) | Fiscal year 4, Phamenoth 10 (of P III?) | Πευχής Ψενχώνσιος (dr.) 1 (ob.) 3 for the 1/4 of perfume (μύρου τεταρτία) of year 4 | O. | Τ. |
| O. Bodl. Gr. Inscr. 1207 (GO Tait Bodl. 33) | Fiscal year 10, Epeiph 24 (of P III?) | Ἀπολλάνως Καλλικράττους [...] for the vineyard apomoira (ἀμπειλικα) of year 9 | O. | Τ. |
| O. Bodl. Gr. Inscr. 2230 (GO Tait Bodl. 37) | Fiscal year 11, Epeiph 30 (of P III?) | Ψέμμοδις (dr.) 5 (ob.) 4 for the natron of washing revenue (ντρική πλύνου) of year 11 | O. | Τ. |
| O. Berlin 4399 (GO Wilcken 325) | Fiscal year 14, Hathyr 30 (of P III?) | Πιτρής (dr.) 20 for the pasture tax (ἐννόμιον) of year 14 | O. | Τ. |
| O. Bodl. Gr. Inscr. 797 (GO Tait Bodl. 38) | Fiscal year 15, Thoth 26 (of P III?) | Ἕρμώς (dr.) 12 for the fish tax (ἰχθυική) of year 15 | O. | Τ. |
| O. Bodl. Gr. Inscr. 187 (GO Wilcken 1491 + BL 2:1:114) | Fiscal year 15, Khoiaik ... (?) (of P III?) | Φιλοκλῆς Νίκωνος (dr.) 4 for the orchard apomoira (ἐκκτι] ἀκροδρύων) | O. | Τ. |
| O. Bodl. Gr. Inscr. 2173 (GO Tait Bodl. 34) | Fiscal year 17, Mecheir 11 (of P III?) | Ἀπολλάνως Καλλικράττους (dr.) 8 (ob.) 4 1/2 for the same of year 15 | O. | Τ. |

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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?
<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Stras. G 396 (GO Strass. 7)</td>
<td>Fiscal year 20, Phaophi 5 (of P III?)</td>
<td>Ἐσ… [Πτο]λεμαῖον</td>
<td>(dr.) 6 for the oil revenues and appurtenances (ἐλάσσωμα, κ.ά., ἀλκολούθιον)</td>
<td>πέπτωκεν ἐπὶ τὴν ἑν Δἰὸς πόλει τῇ μεγάλῃ τρά(πεζαν) ἢς Διόδοτος βασιλεῖ Ἐργαζομένων Θεῶν διὰ Ἁρίστουνος πέπτωκεν διʼ Ἡλιοθόρου</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1147 (GO Wilcken 329)</td>
<td>Fiscal year 20, Epeiph 13 (of P III?)</td>
<td>Ψαμῖνις Πιο...ος</td>
<td>(dr.) 60 for the natron of washing revenues (ντρική….)</td>
<td>Ἀρίστουνος (αμματεύς) πέπτωκεν ἐπὶ τὴν ἑν Δἰὸς πόλει τῇ μεγάλῃ τρά(πεζαν) ἢς Διόδοτος</td>
</tr>
<tr>
<td>O. Berlin 156 (GO Wilcken 331)</td>
<td>Fiscal year 22, Mecheir 1 (of P III?)</td>
<td>Πικῶς</td>
<td>(dr.) 80 for the salt fish tax (ιχθυακή ἀλλέων) of year 22</td>
<td>Τέων γρ(αματεύς) πέπτωκεν ἐπὶ τὴν ἑν Δἰὸς πο(λει) τῇ μεγάλῃ τρά(πεζαν) ἢς Διόδοτος βασιλεῖ</td>
</tr>
<tr>
<td>O. BM 25527 (GO Wilcken 1338 + BL 2.1: 103)</td>
<td>Fiscal year 22, Payni 22 (of P III?)</td>
<td>Φιλοκλῆς Νίκωνος</td>
<td>(dr.) 50 for the vineyard appomoir (ἀμπελικὴ) of year 22</td>
<td>Ἀρίστουνος (αμματεύς) πέπτωκεν ἐπὶ τὴν ἑν Δἰὸς πόλει τῇ μεγάλῃ τρά(πεζαν) ἢς Διόδοτος βασιλεῖ</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1151 (GO Tait Bodl. 43)</td>
<td>Fiscal year 23, Pakhon 15 (of P III?)</td>
<td>Χίωνις καὶ Ἐρμίων</td>
<td>(dr.) 8 for the vineyard appomoir (ἀπομοίρα) of year 22</td>
<td>Ἀρίστουνος (αμματεύς) πέπτωκεν ἐπὶ τὴν ἑν Δἰὸς πο(λει) τῇ μεγάλῃ τρά(πεζαν) ἢς Διόδοτος βασιλεῖ</td>
</tr>
<tr>
<td>GO Theban III 7</td>
<td>Fiscal year 24, Payni 24 (of P III?)</td>
<td>Θωτεὺς Τασσο(ῦτος)</td>
<td>(dr.) 6 for the natron of washing revenues (ντρική…) and for the price of sesame</td>
<td>Ἡλιοθόρος</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1776 (GO Tait Bodl. 44)</td>
<td>Fiscal year 26, Pakhon 25 (of P III?)</td>
<td>…</td>
<td>… for year 26</td>
<td>πέπτωκεν ἐπὶ τὴν ἑν Δἰὸς πολεί τῇ μεγάλῃ τρά(πεζαν) ἢς Ζούλος βασιλεῖ</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1555 (GO Tait Bodl. 35)</td>
<td>Fiscal year 2, Epeiph 6 (of P IV?)</td>
<td>Ἀπολλώνιος Καλλικράτος</td>
<td>(dr.) 10 for … of year 2</td>
<td>Μένων; Τρύφων</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2700 (GO Tait Bodl. 40 + BL 7: 295)</td>
<td>Fiscal year 15, Epeiph 11 (of P IV?)</td>
<td>Κ… καὶ Ἀσκληπίας καὶ Ἀσκληπόν</td>
<td>(dr.) 20 for year 15</td>
<td>Διοκλῆς τρα(πεζίτης) διὰ Διοδόρου</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2129 (GO Tait Bodl. 39)</td>
<td>Fiscal year 16, Thoth 28 (of P IV?)</td>
<td>Ἑρμοκλῆς</td>
<td>(dr.) 86, (ob.) 5 1/2 1/4 for natron of washing revenues (ντρική πλῦνου)</td>
<td>—</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1870 (GO Tait Bodl. 41)</td>
<td>Fiscal year 16, Mesore 4 (of P IV?)</td>
<td>Ἑρμουκλῆς</td>
<td>(dr.) 100 for the hundredth of heralds (ῥ κηρυκικῶν) of year 16</td>
<td>Διοκλῆς</td>
</tr>
</tbody>
</table>
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 [hd] kît 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) 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.r PN1 [hd] kît X n Y sh PN2 n Z). 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’t n-d ré PN2 ti s k n y [hd] kît X n Y sh PN3 n Z). 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. hd 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 one and in the other he read it as “slave tax” (Dem. hd b:k). However, a comparison with other early Ptolemaic receipts for the fruit tax from Elephantine and for the slave tax from Hermonthis 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 receipt (Dem. hd b:k) receipt.

These three fruit tax receipts were all issued to the same individual, Amenothes son of Parates (Dem. ‘lmm-htp s| 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,” Enc Hornia 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 s| P’t-hr-p:r:t at the command of ‘lmm-rwš s| Twtw.

623. OIM 19348 (Cat. no. 54), dated to Egyptian year 18, written by Pa-hr(?), at the command of ‘lmm-rwš; OIM 19312 (Cat. no. 23), dated to Egyptian year 19, written by ‘lmm-htp s| P’t-i-mn, at the command of ‘lmm-rwš s| Twtw; OIM 19319 (Cat. no. 29), dated to Egyptian year 20, written by P’t-i-mn-nwš-t|w y s| P’t-wrm; and O. TT 32 (Shore Studies: 356–60), dated to Egyptian year 22, written by Pa-r t s| Hr-m-bḥ at the command of ‘lmm-rwš s| Twtw.

624. T. Wångstedt 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).
activité were signed by the same scribe, Thotorches (Dem. ḃwty-ir-hḥ-rs).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 Amenothes son of Parates by the scribe Petenephotes (Dem. Ṿ-ti-nfr-hḥ-s) in Egyptian year

13, Phamenoth 17,630 who may be the same Petenephotes who issued a burial tax receipt to Amenothes 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, col-

umns 23–37 (see Section 4.1.B).

### Published Fruit Tax Receipts from Early Ptolemaic Thebes

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>T. Wångstedt 49 (OrSuec 16: 44–46 [¶18])</td>
<td>[Year 9], Phamenoth 17 (of P II?)</td>
<td>ḅmn-hḥ-s: P-a-rt</td>
<td>1/3 1/12 silver (kite) for year 9</td>
<td>ḃwty-ir-hḥ-rs</td>
</tr>
<tr>
<td>O. BM 5712 (OrSuec 18: 84–85 [¶13])</td>
<td>Year 12, Khoiak 24 (of P II?)</td>
<td>ḅmn-hḥ-s: P-a-rt</td>
<td>1 (silver) kite for year 12</td>
<td>ḃwty-ir-hḥ-rs</td>
</tr>
<tr>
<td>OIM 19350 (Cat. no. 56)</td>
<td>Year 13, Phamenoth 17 (of P II?)</td>
<td>ḅmn-hḥ-s: P-a-rt</td>
<td>6 obols</td>
<td>Ṿ-ti-nfr-hḥ-s</td>
</tr>
</tbody>
</table>

### 5.2. FUNERAL 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 be-

cause 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. ḫd mr ḫ-s.t). Less common descriptions were the “tax of the Overseer of the Necropolis” (Dem. ṭny mr ḫ-s.t)634 or simply “for the temple” (Dem. ṣbw ṭ-nfr).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.insw r ḫ-s.t or once r.insw r p’hrry)637 or rarely as one “who has been brought to the west” (Dem. r.insw

628. T. Wångstedt 49 (OrSuec 16: 44–46 [¶18]) and O. BM 5712 (OrSuec 18: 84–85 [¶11]).

629. DO Louvre 78 (pp. 154–55, pl. 19), dated to Egyptian year 12.

630. OIM 19350 (Cat. no. 56).


632. The editor did not read the tax name, only ḫḥ b. . . .

633. The editor read the tax name as ḫḥ b t′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 [¶26]), dated to Egyptian year 3, the last three written by Tny.t-ḥsw s: ḫr-mḥ-hḥ.

635. O. Brook. 37.1862 (Mél. Mariette: 152 [¶10]), dated to Egyptian year 14, written by ḧḏ-hḥ s: P-a-ḫyk; 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 Ṿ-t-nfr-hḥ-s: ḫr-mḥ-hḥ; 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 24; O. BM 5780 (OrSuec 23–24: 25–26 [¶14]), dated to Egyptian year 25; 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 ḫm ṭn fr p’hrry, see O. Brook. 37.1862 (Mél. Mariette: 152 [¶10]), dated to Egyptian year 14 of Ptolemy II(?).
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.\(^{630}\) 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. \(P:tw\ w|y\ s: P:wrn\)) 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 Amenothes son of Parates (Dem. \('Imn-hp s: Pf-rt\), Taxpayer 6, or the tax official Amenothes son of Totoes (Dem. \('Imn-rwš s: Twt\)), 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. \(Thn-snw s: H-r-m-hb\)).\(^{641}\) 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. \(P:hb\)).\(^{642}\) 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. \(tny \ mr \ h:s.t\)), 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. \(P:tw \ ss: P:wrn\ w|w-h-mw\)), 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,\(^{646}\) Ptolemy son of Ptolemy, that is Ptolemy II, 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.\(^{648}\)

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630. 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(?).


640. OIM 19333 (Cat. no. 55), 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 kites “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. Bodl. Eg. Inscr. 920 (DO Mattha 90).

642. O. BM 5753 (OrSuec 23–24: 41–42 [¶27]), dated to Egyptian year 2; O. BM 5767 (OrSuec 23–24: 41–42 [¶27]), 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. O. Bodl. Eg. Inscr. 920 (DO Mattha 90).

645. O. BM 5753 (OrSuec 23–24: 41–42 [¶27]), 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.

646. O. Bodl. Eg. Inscr. 920 (DO Mattha 90).

647. O. Bodl. Eg. Inscr. 920 (DO Mattha 90).

648. O. Bodl. Eg. Inscr. 920 (DO Mattha 90).
## Published Burial Tax Receipts from Early Ptolemaic Thebes

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. Bruxelles 8255 C (P. Teos-Thabis 6)</td>
<td>Year 7, Payni 28 (of P II?)</td>
<td>Pa-ny: s:</td>
<td>1/2 silver kite for the tax of Pa-n: the palm-branch artisan(?)</td>
<td>Twtw s: Ns-mn</td>
</tr>
<tr>
<td>O. BM 5779 (ZÄS 53: 122 [¶c])</td>
<td>Year 7, Payni 28 (of P II?)</td>
<td>Pa-ny: s:</td>
<td>1/2 silver kite in the name of P-ti-lnsw t: Pa-n: the palm-branch artisan</td>
<td>Hryzw s: P-ti-mn</td>
</tr>
<tr>
<td>O. BM 5782 (OrSuec 23–24: 26–27 [¶15])</td>
<td>Year 7, Payni 28 (of P II?)</td>
<td>Pa-ny: s:</td>
<td>1/2 (silver) kite in the name of Wn-imn s: P-ti-lnsw</td>
<td>Hryzw s: P-ti-mn</td>
</tr>
<tr>
<td>O. BM 5749 (ZÄS 53: 122 [¶d])</td>
<td>Year 13, Phamenoth 14 (of P II?)</td>
<td>лимм-нт f-s:</td>
<td>1/2 (silver) kite in the name of T-хран f-п t:</td>
<td>P-ti-nfr-htp</td>
</tr>
<tr>
<td>O. Brook. 37,1862 (Mél. Mariette 152 [¶10])</td>
<td>Year 14, Khoiak 2 (of P II?)</td>
<td>Hryzw s:</td>
<td>1/2 (silver) kite in the name of ٱن-مَن</td>
<td>ٱن-مَند s:</td>
</tr>
<tr>
<td>O. Brook. 37,1860 (Mél. Mariette 147–48 [¶2])</td>
<td>Year 15, Pharmouthi 6 (of P II?)</td>
<td>Pa-nfr s:</td>
<td>1 (silver) kite in the name of T-خ t:</td>
<td>P-ti-nfr-htp</td>
</tr>
<tr>
<td>O. Brook. 37,1859 (Mél. Mariette 148 [¶3])</td>
<td>Year 18, Mesore 14 (of P II?)</td>
<td>Pa-nfr s:</td>
<td>1/2 (silver) kite in the name of T-خر f-п t:</td>
<td>Ns-mn s: P-ti-hp-p-t: r-</td>
</tr>
<tr>
<td>OIM 19348 (Cat. no. 54)</td>
<td>Year 18(?) … day 27 (of P II?)</td>
<td>ٱت-ه s:</td>
<td>1/2 silver kite in the name of …</td>
<td>Pa-hp(?) … at the command of ٱن-مَند s:</td>
</tr>
<tr>
<td>O. Brook. 37,1865 (Mél. Mariette 148–49 [¶4])</td>
<td>Year 19, Phamenoth 12 (of P II?)</td>
<td>Pa-nfr s:</td>
<td>1/2 (silver) kite in the name of ٱن-مَن</td>
<td>Ns-mn s: P-ti-hp-p-t: r-</td>
</tr>
<tr>
<td>OIM 19312 (Cat. no. 23)</td>
<td>Year 19, Pachons 20 (of P II?)</td>
<td>ٱت-ه s:</td>
<td>1/2 (silver) kite in the name of Ns-mn … the priest(?) of ٱن-مَن … (?)</td>
<td>ٱن-مَند s:</td>
</tr>
<tr>
<td>OIM 19319 (Cat. no. 29)</td>
<td>Year 20, Mecheir 20, of Ptolemy (II) son of Ptolemy</td>
<td>ٱت-ه s:</td>
<td>1 silver kite in the name of the ٱت-ه s:</td>
<td>P-ti-imn-lnsw-t: wy s: P-ti-wrm</td>
</tr>
<tr>
<td>O. BM 5781 (OrSuec 23–24: 8–9 [¶1])</td>
<td>Year 21, Pachons 5 of Ptolemy (II) son of Ptolemy his son</td>
<td>Pa-n: s:</td>
<td>1/2 silver kite in the name of P-ti-wsir the milkman of Osiris-Buchis</td>
<td>P-ti-imn-lnsw-t: wy s: P-ti-wrm</td>
</tr>
</tbody>
</table>

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649. Title or epithet, meaning unknown.
650. The editor read Wn-nfr s: P-ti-lnsw, but see Dem. Namenbuch 1-2, p. 133.
651. The editor read P-ti-lnsw, but see Vleeming, “Minima Demotica,” p. 359.
652. The editor read Hr-ib s: 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.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
</table>
| O. Brook. 37.1858  
(Mél. Mariette: 146–47 [¶1]) | Year 21, Epeiph 29  
(of P II?) | P:šr-n:nt-r.w  
s: Pa-nfr | 1/2 (silver) kite in the name of P:šr-brq the pastophoros of Mut  
Ns-mm s: P:š-br-p:š-r at the command of  
1mm-rwš the overseer of the necropolis, the representative of the lesonis |  |
| O. TT 32 (Shore Studies: 356–60)  
(of P II?) | Year 22, Thoth 30 | Hns-w-mš:  
P:š-br-sh-w  
s: Pa-nfr | 1/2 silver kite makes  
1/4 stater …, for  
P:š-br-h š: P:š-brh  
Pa-r t: Hr-m-hb at his command,  
1mm-rwš s: Twtw the representative of  
P:š-br-p:š-r²  
s: Ns-mm |  |
| O. BM 5686 (ZÄS 53: 121 [¶b])  
of Ptolemy (II) son of Ptolemy, with Ptolemy his son | Year 22, Hathyry 15 | Pa-n:  
P:š-br-sh-w  
s: Pa-nfr | 1(?) silver kite in the name of Wn-nfr s: …  
P:š-br-p:š-r²  
Pa-r t: P:š-br-sh-w s: P:š-br-sh-w |  |
| O. BM 5709 (OrSuec 23–24: 25–26  
[¶14]) | Year 22, Tybi 10,  
of Ptolemy (II) son of Ptolemy, with Ptolemy his son | Pa-n:  
P:š-br-sh-w  
s: Pa-nfr | 1/2 silver kite in the name of Nhm-s-is.t  
ta Pa-šm:  
P:š-br-p:š-r²  
P:š-br-sh-w s: P:š-br-sh-w |  |
| O. Berlin P. 19976  
(OrSuec 23–24: 36–38 [¶23])  
of Ptolemy, with Ptolemy his son | Year 22, Tybi 28,  
of Ptolemy (II) son of Ptolemy, with Ptolemy his son | Ns-n:yw-w  
šm-nw-s:  
P:š-br-sh-w  
P:š-br-p:š-r²  
ºImn-hp | 1/2 silver kite in the name of Pa-htr s:  
P:š-br-p:š-r²  
P:š-br-sh-w s: P:š-br-sh-w |  |
| O. BM 5783  
(OrSuec 23–24: 9–10 [¶2])  
of Ptolemy, with Ptolemy his son | Year 22, Phamenoth  
of Ptolemy (II) son of Ptolemy, with Ptolemy his son | Pa-n:  
P:š-br-sh-w  
s: Pa-nfr | [1/2] silver [kite] in the name of Pa-hš  
s: Nš-nfr-…  
P:š-br-p:š-r²  
P:š-br-sh-w s: P:š-br-sh-w |  |
| O. BM 5685 (ZÄS 53: 120–21 [¶a])  
of Ptolemy, with Ptolemy his son | Year 22, Pharmouthi  
of Ptolemy (II) son of Ptolemy, with Ptolemy his son | Pa-n:  
P:š-br-sh-w  
s: Pa-nfr | 1 silver kite in the name of Rr: the man of Akhmim and  
Tš-y-mnt his wife  
P:š-br-p:š-r²  
P:š-br-sh-w s: P:š-br-sh-w |  |
| O. BM 5780 (OrSuec 23–24: 10–11 [¶3])  
of Ptolemy, with Ptolemy his son | Year 22, Pharmouthi  
of Ptolemy (II) son of Ptolemy, with Ptolemy his son | Pa-n:  
P:š-br-sh-w  
s: Pa-nfr | 1/2 silver kite in the name of Pa-mnt the doctor  
P:š-br-p:š-r²  
P:š-br-sh-w s: P:š-br-sh-w |  |
| O. BM 5785 (OrSuec 23–24: 12–13 [¶4])  
of Ptolemy, with Ptolemy his son | Year 22, Pharmouthi  
of Ptolemy (II) son of Ptolemy, with Ptolemy his son | Pa-n:  
P:š-br-sh-w  
s: Pa-nfr | 1/2 silver kite in the name of the sister of  
P:š-br-p:š-r²  
P:š-br-sh-w s: P:š-br-sh-w |  |
| O. BM 5788 (OrSuec 23–24: 13–14 [¶5])  
of Ptolemy, with Ptolemy his son | Year 23, Mcheir 23,  
of Ptolemy (II) son of Ptolemy, with Ptolemy his son | Pa-n:  
P:š-br-sh-w  
s: Pa-nfr | 1/2 silver kite in the name of P:š-br-mnt s:  
Hr-mnt  
P:š-br-p:š-r²  
P:š-br-sh-w s: P:š-br-sh-w |  |

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656. The editor read year 14, but see Cat. Brook. dem. 61.  
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.  
<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Brook. 37.1856 (Mél. Mariette: 149 [¶5])</td>
<td>Year 23, Epeiph 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td>O. Brook. 37.1856</td>
<td>1/2 silver kite in the name of the mother of P:Šr-n:⁻ntr.w s: P:-nfr</td>
<td>P:-ti-imn-nsw-t:⁻wy s: P:-wrm</td>
</tr>
<tr>
<td>OIM 19382 (Cat. no. 60)</td>
<td>Year 23, Mesore 20, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td>OIM 19382</td>
<td>1/2 silver kite in the name of the daughter of P:Šr-n:⁻ntr.w</td>
<td>P:-ti-imn-nsw-t:⁻wy s: P:-wrm</td>
</tr>
<tr>
<td>O. BM 5775 (OrSuec 23–24: 15–16 [¶7])</td>
<td>Year 24, Tybi 16, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td>O. BM 5775</td>
<td>1/2 (silver) kite in the name of Ti-s⁻mn(?) s: P:-hhr</td>
<td>P:-ti-imn-nsw-t:⁻wy s: P:-wrm</td>
</tr>
<tr>
<td>O. BM 5776 (OrSuec 23–24: 14–15 [¶6])</td>
<td>Year 24, Tybi 22, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td>O. BM 5776</td>
<td>1/2 silver kite in the name of Ta:-ns-mm nsw-t:⁻wy</td>
<td>P:-ti-imn-nsw-t:⁻wy s: P:-wrm</td>
</tr>
<tr>
<td>O. Brook. 37.1861 (Mél. Mariette: 149–50 [¶6])</td>
<td>Year 24, Tybi 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td>O. Brook. 37.1861</td>
<td>1/2 silver kite in the name of P:-hhr⁻mn the priest of Sobek</td>
<td>P:-ti-imn-nsw-t:⁻wy s: P:-wrm</td>
</tr>
<tr>
<td>O. BM 5784 (OrSuec 23–24: 16–17 [¶8])</td>
<td>Year 24, Mecheir 15, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td>O. BM 5784</td>
<td>1/2 silver kite in the name of T:-mnt ta Nh≥m-s…</td>
<td>P:-ti-imn-nsw-t:⁻wy s: P:-wrm</td>
</tr>
<tr>
<td>O. BM 5766 (OrSuec 23–24: 17–18 [¶9])</td>
<td>Year 24, Pharmouthi 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td>O. BM 5766</td>
<td>1/2 silver kite in the name of T:-hhr⁻mn the woman of Elephantine</td>
<td>P:-ti-imn-nsw-t:⁻wy s: P:-wrm</td>
</tr>
<tr>
<td>DO Louvre 74 (pp. 153–54, pl. 19)</td>
<td>Year 24, Pachons 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td>DO Louvre</td>
<td>1/2 silver kite in the name of Br the man of T:-st-tmy</td>
<td>P:-ti-imn-nsw-t:⁻wy s: P:-wrm</td>
</tr>
<tr>
<td>O. Brook. 37.1882 + 37.1857 (Mél. Mariette: 150 [¶7])</td>
<td>Year 25, Pachons 10 (of P II?)</td>
<td>O. Brook. 37.1882 + 37.1857</td>
<td>1/2 silver kite in the name of Pa:-mn s: P:-nfr</td>
<td>P:-wr:⁻5 s: Dhwry-iir-ti:⁻s at the command of 'imm-rwš s: Twtw</td>
</tr>
<tr>
<td>O. BM 5787 (OrSuec 23–24: 19–21 [¶10])</td>
<td>Year 25, Mecheir 18 (of P II?)</td>
<td>O. BM 5787</td>
<td>1/2 silver kite in the name of Ta:-by:⁻ta Đd-by:⁻sf</td>
<td>Hr:pa-is:⁻t at the command of 'imm-rwš the overseer of the necropolis</td>
</tr>
<tr>
<td>O. BM 5730 (OrSuec 23–24: 27–29 [¶16])</td>
<td>Year 25, Phamenoth 12 (of P II?)</td>
<td>O. BM 5730</td>
<td>1/2 silver kite in the name of T:-… the shepherdess</td>
<td>Hr:pa-is:⁻t at the command of 'imm-rwš the representative of P:-ti-imn-nsw-t:⁻wy the steward, the lesonis of Amun</td>
</tr>
</tbody>
</table>

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662. The editor translated Hathor and transliterated ibd 3 pr.t, but the plate clearly shows ibd 3 ins.
663. The editor read …-mnt s: P:-hhr.
664. Vleeming suggested reading Śmyt ta Nhms s…
665. The editor took T:-st-tmy as a toponym, but perhaps it should be taken literally as "the tomb of the town"; compare OIM 19319 (Cat. no. 29).
## Published Burial Tax Receipts from Early Ptolemaic Thebes (cont.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
</table>
| O. Brook. 37.1864  
(Mél. Mariette: 151 [§8]) | Year 25, Pachons 1  
(of P II?) | P:šr-n:nt.r.w  
s: Pa-nfr | 1/2 silver kite in the name of Ta-ti-wsir (?)  
…her mother being T:šr.t-is.t | Hr-pa-is.t at the command of 'Imn-rwš |
| OIM 19296  
(Cat. no. 8) | Year 25, Pachons 10  
(of P II?) | 'Imn-htp s: Pa-rt | 1/2 silver kite in the name of Pa-iry the man of Luxor | 'Imn-rwš (?) |
| O. Bodl. Eg. Inscr. 371  
(OrSuec 23–24: 38–39 [§24]) | Year 26, Hathyr 26  
(of P II?) | Ns-mn s: Hr-p:ht | 1/2 silver kite in the name of … sf-mnt  
s: P:šl-imn | Hr-pa-is.t at the command of 'Imn-rwš |
| O. Brook. 37.1863  
(Mél. Mariette: 151–52 [§9]) | Year 26, Mecheir 11  
(of P II?) | P:šr-n:nt.r.w  
s: Pa-nfr | 1/2 silver kite in the name of P:šr-p:wr  
the child of S-n-wsr.t | 'Imn-rwš (?) |
| O. BM 5744  
(OrSuec 23–24: 29–30 [§17]) | Year 26, Tybi 30  
(of P II?) | Ns-mn s: P:ti-nfr-htp | 1 silver kite in the name of P:šl-wsr:…s:  
P:wr the shepherd and Ta-rt ta Pa-sm:í-t:wy  
his wife | 'Imn-htp s: P:ti-mn at the command of 'Imn-rwš  
s: Twtw the overseer of the necropolis |
| O. Botti 2 (ActaOr 25: 195–96)  
(of P II) | Year 28, Mecheir 22 | Ns-mn s: Tś: | 1/2 silver kite in the name of the price of  
P:ti-wsr s: Hrỹw | 'Nḥt-hr-m-hb 668 |
| O. BM 5734  
(OrSuec 23–24: 30–31 [§18]) | Year 28, Phamenoth 12  
(of P II) | Ns-mn s: P:ti-nfr-htp | 1/2 silver kite in the name of … | The god’s father P:ti-mn s: 'Nḥt-hr-m-hb  
and Pa-sm:í-t:wy  
s: Pa-n:šl-hr the lesonis of Amun |
| O. BM 5778  
(OrSuec 23–24: 21–22 [§11]) | Year 30, Hathyr 19  
(of P II) | Pa-n: s: P:šl-hnsw | 1/2 silver kite in the name of Pa-bḥ s:  
Hr-s:s-is.t | The god’s father P:ti-mn s: 'Nḥt-hr-m-hb |
| O. BM 5773  
(OrSuec 23–24: 22–24 [§12]) | Year 30, Payni 669 22  
(of P II) | Pa-n: s: P:šl-hnsw | 1/2 silver kite in the name of P:šr-p:š-mnt  
s: P:ti-šmr-hnsw-nfr | The god’s father P:ti-mn s: 'Nḥt-hr-m-hb |
| DO Louvre 303  
(p. 168, pl. 47) | Year 30, Epeiph 18  
(of P II) | P:šr-n:nt.r.w  
s: Pa-nfr | 1/2 silver kite in the name of nhm-s-mn  
s: 'Imn:… | …-ipy:…670 |
| O. BM 5737  
(OrSuec 23–24: 31–33 [§19]) | Year 31, Tybi 21  
(of P II) | Ns-mn s: P:ti-nfr-htp | 1/2 (silver) kite in the name of T:šr.t- \(t:šr.t-is.t\)  
ta 'lsr | P:ti-mn s: Khf-s-f-hr-mnt |
| O. BM 5700 671  
(OrSuec 23–24: 24–25 [§13]) | Year 31, Mecheir 8  
(of P II) | Pa-n: s: P:šl-hnsw | 1/2 (silver) kite in the name of P:šr-imn  
s: P:ti-mn | P:ti-mn s: Khf-s-f-hr-mnt |

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667. The editor translates Pharmouthi but correctly transliterated ibd l šmw.


669. The editor read ibd 2 pr t “Mecheir,” but ibd 2 šmw “Paymi” 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 P:ti-imn-ip s: Nḥt-hr-m-hb?

671. O. BM 5700 + 5704 + 5706 + 5733 + 5746 + 5750 + 5758.

672. The editor reads year 36, but see Vleeming, "Minima Demotica," p. 359; I have checked the reading on the original.
<table>
<thead>
<tr>
<th>Text</th>
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<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
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</thead>
<tbody>
<tr>
<td>O. Berlin 9699 (DO Mattha 89)</td>
<td>Year 32, Epeiph 1 (of P II)</td>
<td>Ta-is.t the choahtyess</td>
<td>1/2 (silver) kite in the name of Ns-mn s: Hr</td>
<td>Hr s: Hr-m-hb at the command of Hr-sm mnt s: P-ti-unn-sw-t:wy</td>
</tr>
<tr>
<td>O. BM 5755 (OrSuec 23–24: 33–34 [¶20])</td>
<td>Year 32, … day 17 (of P II)</td>
<td>Ns-mn s: P-ti-nfr-htp</td>
<td>1/2 (silver) kite in the name of P-lh:w s: P-ti-unn(?).wy</td>
<td>P-ti-unn-sw-t:wy</td>
</tr>
<tr>
<td>T. Wångstedt 49 recto (OrSuec 16: 44–46 [¶18])</td>
<td>Year 33, Thoth 22 (of P II)</td>
<td>Dd-hr s: [Pa-dm’t(?)</td>
<td>1/2 (silver) kite in the name of T-hb:ta ‘yw=s-f’nḥ</td>
<td>The god’s father P-ti-unn-sw-t:wy s: Kp=f-h-mnt</td>
</tr>
<tr>
<td>O. BM 5729 (OrSuec 23–24: 34–36 [¶21])</td>
<td>Year 34, Hathyr 30 (of P II)</td>
<td>Ns-mn s: P-ti-nfr-htp</td>
<td>1/2 (silver) kite in the name of … s: … the overseer of skippers</td>
<td></td>
</tr>
<tr>
<td>O. BM 5738 (OrSuec 23–24: 36 [¶22])</td>
<td>Year 35, Phamenoth 9 (of P II)</td>
<td>Ns-mn s: P-ti-nfr-htp</td>
<td>1/2 (silver) kite in the name of T-wršt-nfr the shepherd</td>
<td></td>
</tr>
<tr>
<td>O. Birbeh 2 (BIFAO 98: 142, 148)</td>
<td>Year 36, Hathyr 4(?)(of P II)</td>
<td>Pa-tm(?) s: P-hr-hnsw</td>
<td>1/2 (silver) kite in the name of Kamy:ta ‘yštwrs</td>
<td>P-hr-hnsw at the command of Hr-sm mnt s: P-ti-unn-sw-t:wy</td>
</tr>
<tr>
<td>O. Geneva privée (BSEG 12: 35–37)</td>
<td>Year 2, Mecheir 9 (of P III?)</td>
<td>P-gr(?) s: P-mm-n s:</td>
<td>1/2 (silver) kite in the name of Ta-ty-m-htp, her mother being Ta-ry</td>
<td></td>
</tr>
<tr>
<td>O. BM 5753 (OrSuec 23–24: 40–41 [¶26])</td>
<td>Year 2, Pharmouthi 12 (of P III?)</td>
<td>Ta-b:ta P-t-r</td>
<td>1/2 silver kite in the name of Hr-s:i-is.t s: …</td>
<td>Hr-m-hb</td>
</tr>
<tr>
<td>O. BM 5740 (OrSuec 23–24: 39–40 [¶25])</td>
<td>Year 2, Pharmouthi 16 (of P III?)</td>
<td>Ta-b:ta P-t-r</td>
<td>1/2 silver kite in the name of Ns-‘ipht s: Nt-hr-w ‘uf</td>
<td>Hr-m-hb</td>
</tr>
<tr>
<td>O. BM 5767 (OrSuec 23–24: 41–42 [¶27])</td>
<td>Year 2, Payni 27 (of P III?)</td>
<td>Ta-b: the woman of [Hrbs]</td>
<td>1/2 (silver) kite in the name of Ta-mm</td>
<td>Hr-t-hnsw</td>
</tr>
<tr>
<td>O. BM 5756 (OrSuec 23–24: 42–43 [¶28])</td>
<td>Year 3, Mecheir 2 (of P III?)</td>
<td>Ta-b: the woman of Hrbs</td>
<td>1/2 (silver) kite in the name of Ta-hy t: Grwδ</td>
<td>Hr-t-hnsw</td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr. 920 (DO Mattha 90)</td>
<td>Year 5, Mecheir 19 (of P III?)</td>
<td>T-šr.t-mm the woman of P-ti-gš</td>
<td>1/2 silver kite in the name of … s: Hr-s:i-is.t</td>
<td>P-hb</td>
</tr>
<tr>
<td>OIM 19349 (Cat. no. 55)</td>
<td>Year 13, … day 30 (of P III?)</td>
<td>…(?)</td>
<td>1/2 (silver) kite 1 obol in the name of … and Dd-hr</td>
<td>…-ir-rh:s-s:s: Ns-hr</td>
</tr>
<tr>
<td>O. Birbeh 4 (BIFAO 98: 145, 148)</td>
<td>Year 20, Phaophi 24 (of P III)</td>
<td>Ns-p-nty s: Pa-ny</td>
<td>1 (silver) kite in the name of Br and his wife …</td>
<td>Ns-p-nty s: P-šr-t-ših.t</td>
</tr>
</tbody>
</table>

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674. The editor read P-ti-unn-igy r-hrw P-šr-mnt, but see Vleeming, “Minima Demotica,” p. 359.
675. The editor suggested Pa-tms s: P-hr-hnsw.
677. The editor erroneously gave the inventory number as O. BM 5739.
678. The editor read Sn-hnsw s: 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.
5. TEMPLE TAXES AND OTHER REVENUES

Published Burial Tax Receipts from Early Ptolemaic Thebes (cont.)

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<th>Text</th>
<th>Date</th>
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</tr>
</thead>
<tbody>
<tr>
<td>O. Birbeh 3 (BIFAO 98: 143–44, 149)</td>
<td>Recto Mesore 21 and verso year 24, Mesore 21 (of P III?)</td>
<td>Recto Ns-p:i-n tmy s: [Pa-n:i()] and verso [Ns-p:i-n tmy s:] s: Pa-n:</td>
<td>Recto 1/2 (silver) kite 1 obol in the name of Pa-hy s: Pa-hy... and verso 1/2 (silver) kite 1 obol in the name of ...</td>
<td>Recto M:i-y-r s: P:i-ti-wsir and verso M:i-y-r s: P:i-ti-wsir</td>
</tr>
<tr>
<td>OIM 19316 (Cat. no. 26)</td>
<td>Year 2[3?, Tybi?] 19 (of P III?)</td>
<td>P:i-ty l the choachyte</td>
<td>7 obols in the name of T:i-š.t.t-ḥnw</td>
<td>Pa-imr... s: Ns-...</td>
</tr>
<tr>
<td>OIM 19333 (Cat. no. 40)</td>
<td>Recto [Khoiak] 4 and verso Khoiak 4</td>
<td>Recto P:i-ly and verso ...</td>
<td>Recto 1/2 silver kite 1 obol in the name of Ta-... (?) Ta Pa-n: and verso 1/2 silver kite 1 obol in the name of Hr-p:i-hk (?) s: ‘Imn-... (?)</td>
<td>Recto M:i-y-r s: P:i-ti-wsir and verso M:i-y-r s: P:i-ti-wsir</td>
</tr>
<tr>
<td>O. TT 373 doc. 2367 (DO Varia 55)</td>
<td>Mesore 25</td>
<td>P:i-ny s: ‘ly-m-ḥtp</td>
<td>1 1/6 (silver) kite in the name of Dḥwy-t.i-r-t-s s: P:i-hb and his mother</td>
<td>M:i-y-r s: P:i-ti-wsir</td>
</tr>
</tbody>
</table>

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. wrḥ).684 The size of the plot was sometimes given in ground cubits (Dem. mh-tn), square cubits (Dem. mh-ḥt), and divine cubits (Dem. mh-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. n: wrḥ,w), usually vacant lands of Amun (Dem. n: wrḥ,w n ‘Irn), or burial chambers of PN (Dem. t: s: n PN, rarely p: m: n PN). Sometimes the plot was qualified, “which he builds for the exalted one PN” (Dem. nty kṭz f n p: ḫry 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 kḥ tḥy t. ḫḥ t htp n ‘ys k rmt w ḫn s ınt s tḥy šh nb),694 or “you build the chamber with a vault” (Dem. t’ ḫ k tḥ t: s t n ḫp).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 4(?); O. BM 66383 (Andrews 13), dated to Egyptian year 4(?); 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.

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. = 300 sq. cubits = 82.5 sq. m; DO Louvre 314 (p. 168, pl. 49).
693. = 100.8 sq. m; DO Louvre 93 (p. 157, pl. 23).
694. = 300 sq. cubits = 82.5 sq. m; DO Louvre 314 (p. 168, pl. 49).
695. = 250 sq. cubits = 2 1/2 ground cubits = 68 sq. m; O. BM 66383 (Andrews 13).
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 sfn-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 hw.t-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] p| ë b|k [n] p| ë mr sfn ‘Imm). 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 sfn-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 house 702 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. P|-ti-imn-nsw-t|wy s| P|-wrw) 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 receipts 705 and two taxpayers account for four receipts. 706 One of the scribes, Phibis son of Apathes (Dem. P|-hb s| ‘t|pht), 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 Amenothes (Dem. Hr-s|-Ès.t s| ºImn-h≥tp), 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 ln or lesonis is unclear in DO Louvre 93 but is clear in DO Louvre 314. The phrase w| h|w w is missing and the title p| b|k u is unclear in DO Louvre 314, but both are clear in DO Louvre 93.


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. P|-hb s| ‘t|pht signed both O. BM 66383 (Andrews 13) and DO Louvre 92 (pp. 155–56, pl. 22), both dated to Egyptian year 6. Ns-p|-mnt 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-s|-Ès.t s| ‘Imm-hpt 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. P|-Êr-w|w|w s| P|-Êr-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.

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>OIM 19317</td>
<td>Year 24, [Mecheir?] 30, of Ptolemy (II) son of Ptolemy, with Ptolemy his son</td>
<td><em>Imn-htp</em> s: Pa-rt</td>
<td>2 1/2 silver [kite] in the name of (the tomb of) Ta-Imn(?)</td>
<td>P-ti-imn-ns-w-t:w ty s: P-ti-wrm</td>
</tr>
<tr>
<td>O. Strasbourg D 2037 (O. Carnarvon)</td>
<td>Year 4, Khoiak 30(?)(of P III?)</td>
<td>Hr-s:i.t s: <em>Imn-htp</em></td>
<td>2 1/2 silver kite(?) for 194 square-cubits(?)</td>
<td>Dhwty-ms s: Pa-hrt(?)</td>
</tr>
<tr>
<td>O. BM 66383 (Andrews 13)</td>
<td>Year 6, Khoiak (of P III?)</td>
<td>Hr-s:i.t s: <em>Imn-htp</em></td>
<td>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</td>
<td>P-hb s: ‘-phṭ the representative of the god’s father, the prophet of Amun-Re King of the Gods, the lesonis of Amun, H:z-f-hns w s: P-ti-hr-p-r’</td>
</tr>
<tr>
<td>DO Louvre 92 (pp. 155–56, pl. 22)</td>
<td>Year 6, Pachons 10 (of P III?)</td>
<td>P-ti-nr-n-tr.w s: P-ti-nr mn</td>
<td>2 silver kite(711) for the vacant land of 2 ground cubits, making 200 square cubits</td>
<td>P-hb s: ‘-phṭ [the representative] of the god’s father, the prophet of Amun-Re King of the Gods, [the lesonis of Amun, H:z-f-hns w] s: P-ti-hr-p-r’(?)</td>
</tr>
<tr>
<td>O. Pontif. Bibl. Inst. (DO Varia 53)</td>
<td>Year 20, Payni 11 (of P III?)</td>
<td>P-ti-nr-n-tr.w s: P-ti-nr mn</td>
<td>The price of 1 ground cubit</td>
<td>Ns-p-t-my(711) the representative of [the god’s father(?), the lesonis?] of Amun [M’-’r’(?) s: Ns-mn</td>
</tr>
<tr>
<td>P. Phil. 29-86-519 (P. Phil. dem. 24), lines 2–3</td>
<td>Year 21, Thoth, of Ptolemy III</td>
<td>S-n-wsr.t s: Hryz w</td>
<td>The chapel … which measures 5 ground cubits, making 500 square cubits</td>
<td>The god’s father W/t-ib-r’ the prophet of User, the representative of the god’s father Hr-pa-is.t s: Hr the scribe of the divine writings, the lesonis of Amun (and) the gods Philadelphoi and Euergetai</td>
</tr>
</tbody>
</table>

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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.


713. Perhaps Ns-p-t-my s: P-ti-tz-ht, 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.)

<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. TT 373 doc. 2369 (DO Varia 56)</td>
<td>Year 21, Phamenoth 21 (of P III?)</td>
<td>Hry=sw s: 'ly-m-htp</td>
<td>2 1/2 (silver) kite in the name of the vacant land which he has received</td>
<td>Ns-p:-mtys 714</td>
</tr>
<tr>
<td>DO Louvre 93 (pp. 157–58, pl. 23)</td>
<td>No date</td>
<td>T</td>
<td>y-m-hht 715 [s: T</td>
<td>y]-hr-p:-tÈ-tÈ</td>
</tr>
<tr>
<td>DO Louvre 314 (pp. 168–69, pl. 49)</td>
<td>No date</td>
<td>Ns-p:-mtys s: P:-dbh(?) 716</td>
<td>2 1/2 (silver) kite for the price of 3 ground cubits making 300 square cubits</td>
<td>Hr-rsm(?) ... and Ns-p:-mtys s: Hr ... 717</td>
</tr>
</tbody>
</table>

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 hw.t-ntr) of 2 1/6 kite. The taxpayers paid at least four of these payments “in the name of” (Dem. n rn n), or perhaps “as the share of” (Dem. t: tny.t), a second party. 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. t: wp.t Hr). One receipt refers to “his annual shekel” (Dem. p|y-zf škr ... n h:-t-sp 14 tpy pr.t sw 1 r h:-t-sp 15 ibt 4 h.t sw 30 “his shekel ... for Egyptian year 14, Tybi 1, to Egyptian year 15, Khoiak 30”). One fragmentary receipt may refer to a wš.t(?) of 2 1/6 silver kite and one receipt leaves the tax or payment unnamed.

One of these temple payment receipts was dated to year 14 “which makes” (Dem. nty ir) year 15, Pharmouthi 1. 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-p:-mtys s: P:-šr-ti:-iht, known from O. Birbeh 4 (BIFAO 98: 145, 148), dated to year 20 of Ptolemy III.
716. I wonder if this might not be Ns-p:-mtys s: Pa-tny or Ns-p:-mtys s: Pa-n/ of O. Birbeh 4 and 3 (BIFAO 98: 143–45, 148–49).
717. I wonder if this might not be M|y-rs s< Ps:-di-wsr> and Ns-p:-mtys s: P:-šr-ti:-iht, 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 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” (t: tny.t) of a second party; a second party is certainly mentioned but the reading t: 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 šd-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 šd, 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).
<table>
<thead>
<tr>
<th>Text</th>
<th>Date</th>
<th>Taxpayer</th>
<th>Payment</th>
<th>Official</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Eg. Inscr. 388 (DO Mattha 17)</td>
<td>Year 12, Pachons 9</td>
<td>Pa-nfr s: Dhwty-sqm</td>
<td>2 1/6 (silver) kite for the collection of Horus, the share of T:i:-sr-mn the woman of P:i:-… (?)</td>
<td>Hr-s:-is.t</td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr. 1092 (DO Mattha 18)</td>
<td>Year 13, Thoth 6</td>
<td>Pa-nfr s: Dhwty-sqm</td>
<td>2 1/6 (silver) kite for the collection of Horus, the share of Ta:t:-rpy ta P:i:-sr-mn</td>
<td>Hr-s:-is.t</td>
</tr>
<tr>
<td>O. Leiden F 1901/1.131 (DO Leiden 61)</td>
<td>Year 13, Tybi 22</td>
<td>P:i:-hi-hnsw s: Wsir… (?)</td>
<td>2 1/6 silver kite in the name of …</td>
<td>… (?)</td>
</tr>
<tr>
<td>O. Leiden F 1897/6.204 (DO Leiden 60)</td>
<td>Year 14 which makes 15, Pharmouthi 1</td>
<td>P:i:-wi-sir s: P:i:-sr-hnsw</td>
<td>2 1/6 silver kite … his shekel (?) at the command of P:i:-hr s: N:-ht:-sf</td>
<td>'Imn-htp s: P:i:-hr-hnsw</td>
</tr>
<tr>
<td>DO Louvre 288 (pp. 185–86, pl. 43)</td>
<td>…</td>
<td>Hnsw-dhwty</td>
<td>2 1/6 silver kite … in the name of …</td>
<td>…</td>
</tr>
</tbody>
</table>

### 5.3. TEMPLE FINANCIAL ADMINISTRATION

#### 5.3.A. THE SCRIBES

The scribes responsible for the burial tax receipts are often known from other sources.\(^731\) The scribe Peteneophotes (Dem. P:i:-ti-nfr-htp) 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 Amenuthes son of Peteminis (Dem. 'Imn-htp s: P:i:-ti-mn) wrote two burial tax receipts at the command of Amenrosis son of Totoes (Dem. 'Imn-rwš s: Twtwt), 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 s: Pa-nfr) in Egyptian year 16, probably also of Ptolemy II.\(^735\) The scribe Petemestous son of Poulemis

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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. Spiegelberg 49 (OrSuec 16: 44–46 ¶18), dated to Egyptian year 33. Spiegelberg misread the name of the scribe on this receipt as it-nfr, P:i:-ti-imm-nsw-t:.wy s: it-nfr tpy (?), Nht-mnt, who is otherwise unattested. The scribe’s name should probably be read as it-nfr, P:i:-ti-imm-nsw-t:.wy s: it-nfr, Kp:f:-h:-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. Twtwt s: Ns-mn) who wrote the earliest surviving burial tax receipt, P. Teos-Thabis 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).
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 'Imn-htp s: Pa-nfr.
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.
TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

(Dem. P:\ti-imn-ns\w-t\w s\w P:\wrmt) 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, all written by the Theban notary. The scribe Parates son of Harmais (Dem. Pa-rt s\w Hr-m-h\b) wrote one burial tax receipt at the command of Amenrosis son of Totoes (Dem. Imm-rwš s\w Ttwt) in year 22, probably of Ptolemy II, and may also have written a receipt for tax-farming revenues in year 15 of Ptolemy I or II. The scribe Portis son of Thotortaios (Dem. P:\wr5 s\w Dh\wty-\w\s-\s-t\s-s) wrote one burial tax receipt at the command of Amenrosis son of Totoes (Dem. Imm-rwš s\w Ttwt) in Egyptian year 25 of Ptolemy II and his son, 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\s-hns\w s\w Hr-m-h\b) signed five burial tax receipts dating to Egyptian years 2 and 3, probably of Ptolemy III. He was also Witness 9 in P. Phil. 29-86-519. The scribe Espemetis son of Psentaes (Dem. Ns-p:\rt-my\w s\w P:\sr-t-t\s-\s-h\w t\s) signed one burial tax receipt dated to Egyptian year 20, probably of Ptolemy III, and perhaps three burial plot receipts dated to Egyptian years 20 and 21, probably also of Ptolemy III. 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. Mi-y-rs s\w P:\ti-w\sir) signed three burial tax receipts dated to Egyptian year 24, probably of Ptolemy III, and perhaps one burial plot receipt. He may also have signed one salt tax receipt dated to Egyptian year 4, probably also of Ptolemy III.

The scribes responsible for the burial plot receipts often used titles identifying themselves as “the representative” (Dem. p:\ 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.” 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. P:\ti-imn-ns\w-t\w s\w P:\wrmt), Espemetis son of Psentaes (Dem. Ns-p:\rt-my\w s\w P:\sr-t-t\s-\s-h\w t\s), and perhaps Mires son of Petosiris (Dem. Mi-y-rs s\w P:\ti-w\sir). The fourth is Phibis son of Apathes (Dem. P:\hb s\w P:\phlt), known from two burial plot receipts dating to Egyptian year 6, probably of Ptolemy III. 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, 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: 556–60), dated to year 22, Thoth 12, of Pharaoh Ptolemy.
738. O. BM 10026 (Cat. no. 7), dated to year 15, Thoth 12, of Pharaoh Ptolemy.
739. O. Brook. 37.1882 + 37.1857 (Mél. Mariette: 150 [¶7]).
740. Wångstedt read this name as Mél. Mariette: 150 [¶7].
742. O. Pontif. Bibl. Inst. (DO Varia 53) and O. TT 373 doc. 2369 (DO Varia 56), both without patronym; and O. Louvre 314 (pp. 168–69, pl. 49), read by the editor as Ns-p:\rt-my\w s\w 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-rsm(?)...; .
745. O. Leiden unnumbered (DO Leiden 2); the name was read by the editor as ... s\w P:\phlt.
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-ḥrw) of an official. Between Egyptian years 18 and 26 of Ptolemy II, this official was Amenrosis son of Totoes (Dem. ḫmn-rwš s Twtw), who was sometimes titled “the Overseer of the Necropolis” (Dem. pšmr ḫš.t), the office referred to by one of the names of the burial tax, “money of the Overseer of the Necropolis” (Dem. ḫd mr ḫš.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. ḫry-ḥb, Gr. ταριχευτὴς) of the Ape, has agreed not to hinder (Dem. ṯm) 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 šhn-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.” 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] šḥ) also occurs on a burial tax receipt. The promise to pay a fixed sum to the šhn-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. 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.

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. pʃyzf ḫry), 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. 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.

749. O. BM 5779 (ZAS 53: 122 [Sc]), dated to Egyptian year 7; O. Brook. 37.1859 (Mélanges Mariette: 148 [F3]), dated to Egyptian year 18; O. Brook. 37.1865 (Mélanges Mariette: 148–49 [F4]), dated to Egyptian year 19; OIM 19312 (Cat. no. 23), dated to Egyptian year 19; O. Brook. 37.1858 (Mélanges Mariette: 146–47 [F1]), dated to Egyptian year 21; O. TT 32 (Shore Studies: 356–60), dated to Egyptian year 22; O. Brook. 37.1882 + 37.1857 (Mélanges Mariette: 150 [F7]), dated to Egyptian year 25; O. BM 5730 (OrSuec 23–24: 19–21 [F10]), dated to Egyptian year 25; O. BM 5730 (OrSuec 23–24: 27–29 [F16]), dated to Egyptian year 25; O. Brook. 37.1864 (Mélanges Mariette: 151–52 [F8]), dated to Egyptian year 25; O. Bodl. Eg. Inscr. 371 (OrSuec 23–24: 38–39 [F24]), dated to Egyptian year 26; O. Brook. 37.1863 (Mélanges Mariette: 151–52 [F9]), dated to Egyptian year 26, and O. BM 5744 (OrSuec 23–24: 29–30 [F17]), dated to Egyptian year 26.

750. OIM 19312 (Cat. no. 23), dated to Egyptian year 19; O. Brook. 37.1858 (Mélanges Mariette: 146–47 [F1]), dated to Egyptian year 21; O. BM 5787 (OrSuec 23–24: 19–21 [F10]), dated to Egyptian year 25; and O. BM 5744 (OrSuec 23–24: 29–30 [F17]), dated to Egyptian year 26.


752. O. TT 32 (Shore Studies: 356–60), dated to Egyptian year 22.

753. Vleeming, Ostraka Varia, p. 115.


5.3.C. THE LESONIS OF AMUN

In several burial tax receipts, Amenrosis son of Totoes (Dem. ‘Imn-rwš s: Ttww) was also titled “the representative of the steward” (Dem. p: rt p: ‘ ‹ n pr),757 “the representative of the lesonis of Amun” (Dem. p: rt p: mr šn n ‘Imm),758 or both.759 These two titles could imply that Amenrosis son of Totoes had two superiors, but “the steward” (Dem. p: ‘ ‹ n pr) and “the lesonis” (Dem. p: 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 21 of Ptolemy II. As Witness-copyist 3, he signs his name “god’s father, prophet of Amun-in-Karnak, hım-priest of the White Crown (and) of Horus, prophet of Bastet 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) ly-nefer (and) of the gods of Isut, Petemestous son of Onnophris, his mother being Eschonsis” (Dem. it-ntr, hım-ntr ‘Imn-m-ıpy-sw.t, hm H˘d≤.t H˘r, hım-ntr B˘s.t hry-ib W˘st.t, hm-ntr nh˘m, sh˘ lw.t-ntr, št ‘Imn, hp n ‘Imn, mr šn n ‘Imn, sh˘ s:ı.t ntr n ‘Imn, hım-ntr H˘r-mn ‘Įy.-nfr n:ı.t-nfr n:ı.t-nfr w n ‘Isw, P:ıt-imn-nsw-t:ıı:wy s: Wn-nfr, mw:ı.tzf Ns-hnw).760

Amenrosis son of Totoes (Dem. ‘Imn-rwš s: Ttww) was the representative of another man, Petearpres son of Esminis (Dem. P:ıt-hr-p:ıı-r’ s: ‘ıı:ns-m-n),761 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˘ lw.t-ntr, P:ıt-hr-p:ıı-r’ s: ‘ıı:ns-m-n s: P:ıt-hr-p:ıı-r’), 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:ıt-hb s: ‘ıı:ph-t) is titled “the representative of the god’s father, prophet of Amunrasonther, lesonis of Amun, H:ız-f-hnw s:ıı:ls-ntr s: Petearpres” (Dem. p: rt n it-ntr ‘Imn-r’ s:ıı:ns-nsw-t:ıı:wy n pr ‘Imn H:ız-f-hnw s:ıı:ls-ntr p:ıt-hr-p:ıı-r’).763 In O. Pontiff. Bibl. Inst. (DO Varia 53), dated to Egyptian year 20, probably of Ptolemy III, the scribe Espemis (Dem. ‘ıı:ns-p:ıı-m’ty) is titled “the representative of [the god’s father(?)], the lesonis(?) of Amun, [M:ıı-r’(?)] son of Esminis” (Dem. p: rt n [it-ntr(?)] mr šn(?) n ‘Imn, [M:ıı-r’(?)] s:ıı:ns-m-n).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. it-ntr W˘p-ib-r’ p: hm-ntr W˘s) 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: rt it-ntr H˘p-pa-ıı:s.t s: Hr p: sh˘ md-ntr p: mr šn ‘Imn n:ı.t-nfr w s:ıı:sw n p:ıı:sw n mbh.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. kr 2 1/2 r [hw.t-ntr n:ı.t-hd.w(?)] n p: bık(?) n p: mr šn ‘Imn).765 In DO Louvre 93

757. O. Brook. 37.1859 (Mél. Mariette: 148 [53]), dated to Egyptian year 18; and O. Brook. 37.1865 (Mél. Mariette: 148–49 [54]), dated to Egyptian year 19.
758. O. Brook. 37.1858 (Mél. Mariette: 146–47 [51]), dated to Egyptian year 21 (p: rt p: mr śn); and O. Bodl. Eg. Inscr. 371 (OrSuec 23–24: 38–39 [§24]), dated to Egyptian year 26 (p: rt p: mr śn n ‘Imn); see Vleeming, Ostraka Varia, p. 125; and idem, “Minima Demotica,” p. 368 (n. aa).
760. Andrews, Ptolemaic Legal Texts, p. 18; the editor read ‘ıı:my-hım n:ı.t-nfr w n ‘Isw, 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).
763. The editor did not read the title mr śn n ‘Imn 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 it-ntr and mr śn.
765. The editor did not read the beginning of line 2 in DO Louvre 314 (pp. 168–69, pl. 49), but n:ı.t-nfr śn ‘Imn is clear in his hand copy; compare O. BM 66383 (Andrews 13), line 9. n:ı.t-bık(? ) is less clear in his hand copy and n:ı.t-hd.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. hr n: ḫḏ w: ḫkB p: mr šn(?) ‘Imn).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 λεσόνις 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 ‘Imn), 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 λεσόνις.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 ὀίκονομός, 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 p:… ‘Imn, 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.


768. It has been suggested that the word šn is related to the verb šnī “to question, to examine”; see Spiegelberg, “Titel λεσόνις,” p. 188; and de Cenival, Associations religieuses, pp. 154–55. However, one expects a noun after mr, as in mr mṱ “Overseer of the Army” or “General” and in mr ḫːt “Overseer of the Necropolis.”


771. De Cenival, Associations religieuses, pp. 156–58.

772. De Cenival, Associations religieuses, p. 155. In the title rmt nty šn, the word šn may well be the verb šnī “to question, to examine” since a verb or adverbial phrase is expected after nty.

773. De Cenival, Associations religieuses, p. 155. In the title rmt nty šn, the word šn may well be the verb šnī “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. Mooren’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. 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.

TAXPAYER 1: Pagonis son of Pausis (Dem. Pa-wn s: Pa-wsr) and Ta-šʾ his wife (Dem. Ta-šʾ t:y z f rmt.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-šʾ 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, Amenothes son of Parates, p. 154; and Taxpayer 17, Psenenteris son of Panouphis, p. 168. Vleeming (Ostraka Varia) cites all the published tax receipts naming Taxpayer 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.

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**

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<tbody>
<tr>
<td>O. Brook. 12768 1725 (Cat. Brook. dem. 77)</td>
<td>Yoke tax receipt</td>
<td>[Egyptian year 2], Epeiph 21 (of P II?)</td>
<td>1880–1896, C. E. Wilbour, 1916</td>
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<tr>
<td>O. Brook. 12768 1734 (Cat. Brook. dem. 78)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 7, Pachons 4 (of P II?)</td>
<td>Karnak, 1887, C. E. Wilbour, 1916</td>
</tr>
<tr>
<td>O. Brook. 12768 1688 (Cat. Brook. dem. 79)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 8, Pharmouthi 7 (of P II?)</td>
<td>Karnak, 1887, C. E. Wilbour, 1916</td>
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<tr>
<td>DO Louvre 140 (p. 179, pl. 30)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 9, Khoiak 24 (of P II?)</td>
<td>Upper Egypt(?), A. Cattaui, 1886(?) (ed.)</td>
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<tr>
<td>O. Brook. 12768 1743 (Cat. Brook. dem. 86)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 16(?), Payni …(?) (of P II?)</td>
<td>1880–1896, C. E. Wilbour, 1916</td>
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<td>O. Brook. 12768 1745 (Cat. Brook. dem. 83)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 16, Mesore 21 (of P II?)</td>
<td>Karnak, 1887, C. E. Wilbour, 1916</td>
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<tr>
<td>O. Brook. 12768 1738 (Cat. Brook. dem. 196)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 16 … day 20 (of P II?)</td>
<td>1880–1896, C. E. Wilbour, 1916</td>
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<td>O. Brook. 12768 1721 (Cat. Brook. dem. 84)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 21, Hathyr 2 (of P II?)</td>
<td>1880–1896, C. E. Wilbour, 1916</td>
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<tr>
<td>O. Brook. 12768 1703 (Cat. Brook. dem. 85)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 21, Pachons 12 (of P II?)</td>
<td>1880–1896, C. E. Wilbour, 1916</td>
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<tr>
<td>O. Brook. 12768 1746 (Cat. Brook. dem. 103)</td>
<td>Receipt for 2 kite</td>
<td>Egyptian year 22, Phaophi 22 (of P II?)</td>
<td>1880–1896, C. E. Wilbour, 1916</td>
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<tr>
<td>O. BM 25026 (OrSuc</td>
<td>Salt tax receipt</td>
<td>Egyptian year 23, Hathyr 30 (of P II?)</td>
<td>R. J. Moss and Co., 1893 (mu.)</td>
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**TAXPAYER 2:** Lolous son of Paminis (Dem. Rwr s: Pa-mn) 779

**Documentation of Taxpayer 2**

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<td>O. BM 25877 (OrSuc 17: 50, 55 [¶28])</td>
<td>Yoke tax receipt</td>
<td>Year 4, Thoth 14 and Epeiph 1 (of P II?)</td>
<td>R. J. Moss and Co., 1893 (mu.)</td>
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<td>O. Ash. 796 (OrSuc 17: 51–52, 56 [¶30])</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 9, Khoiak 22 (of P II?)</td>
<td>Karnak(?), G. J. Chester, 1892 (mu.)</td>
</tr>
</tbody>
</table>

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**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 s: Pa-diwy- ʾh, but compare DO Louvre 140 (p. 179, pl. 30); he pays here with Taʾšʾ his wife.

**779.** The editor read the name of the taxpayer as Rwr s: Pa- мн, but see Vleeming, Ostraka Varia, p. 99.
### TAXPAYER 3: Paous son of Pagonis (Dem. Pa-∅ w s: Pa-wn)

**Documentation of Taxpayer 3**

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<td>O. Wien KhM 6010 (OrSuec 25–26: 5–7 [¶1])</td>
<td>Monthly tax receipt</td>
<td>Year 4, Phamenoth 2, 14, and 17 (of P II?)</td>
<td>—</td>
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<tr>
<td>O. BM 20265 (OrSuec 27–28: 10–11 [¶5])</td>
<td>Salt tax receipt</td>
<td>Egyptian year 23, Payni 10 (of P II?)</td>
<td>G. J. Chester, 1887 (mu.)</td>
</tr>
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### TAXPAYER 4: Tabis/Tames daughter of Thoteus (Dem. Ta-b∅ y/Ta-m∅ y ta ∅hwty-iw)

**Documentation of Taxpayer 4**

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<td>O. Uppsala 259 (OrSuec 10: 14–15 [¶2])</td>
<td>House tax receipt</td>
<td>Egyptian year 7(?)</td>
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</tr>
<tr>
<td>O. Uppsala 1323 (DO Ausgewählte 28)</td>
<td>House tax receipt</td>
<td>…(? ) (of P II?)</td>
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### TAXPAYER 5: Hartophnachthes son of Poeris (Dem. H∅ r-t∅ y s:f-nḥt s: P∅ -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**

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<td>O. Torino 12667 (DO Varia 33)</td>
<td>Sheep tax receipt</td>
<td>Egyptian year 9, Phamenoth 30 (of P II?)</td>
<td>—</td>
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<tr>
<td>O. Torino 12661 (DO Varia 34)</td>
<td>Slave(?), sheep, and yoke tax receipt</td>
<td>Egyptian year 9, Pharmouthi 24 (of P II?)</td>
<td>—</td>
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<tr>
<td>O. Torino 12686 (DO Varia 35)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 10, Khoiak 16 (of P II?)</td>
<td>—</td>
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<tr>
<td>O. Torino 12668 (DO Varia 36)</td>
<td>Slave(? ) tax receipt</td>
<td>Egyptian year 10, Tybi 3 (of P II?)</td>
<td>—</td>
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<tr>
<td>O. Torino 12675 (DO Varia 37)</td>
<td>Grain harvest tax receipt</td>
<td>Egyptian year 10, Pharmouthi 4 (of P II?)</td>
<td>—</td>
</tr>
<tr>
<td>O. Torino 12690 (DO Varia 38)</td>
<td>Grain harvest tax receipt</td>
<td>Pharmouthi 18 and 26</td>
<td>—</td>
</tr>
</tbody>
</table>
TAXPAYERS 6: Amenothes son of Parates (Dem. ‘ımnn-hipster s: Pa-rt, Gr. Αμενοθος Πατρατ, var. Εμονατος πατριτ), the choachyte and pastophoros,780 and his daughter Senmonthis daughter of Amenothes (Dem. Tšr.t-mnt ta ‘ımnn-hipster, Gr. Τσεμµωντ) 

Amenothes son of Parates bears the epithet “the choachyte” (Dem. p:\w:\h-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. Amenothes 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).

Amenothes 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 Amenothes son of Parates is titled “pastophoros of Amenophis in the west of Thebes” (Dem. wn-pr n ‘ımnn-ipy n pr-imnt Nw:\t\r), 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. shm.t Tšy:b\r ta Dš-hr, mw.t\r s ša Ta-\mm), 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. shm.t Ta-\mm ta Pa-\mm-s), and his “tombs which are in the necropolis of Djeme, their revenues (šty:w), and their things (šly:w),” confirming that the pastophoros Amenothes son of Parates of P. Phil. 29-86-517 (P. Phil. dem. 13) was a mortuary priest and therefore probably identical with the choachyte Amenothes 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. Wšr-wr s: Dš-hr, mw.t\r s ša Ta-\mm), at one point before it was sealed for the last time.

Amenothes 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 Amenothes son of Parates; perhaps they were originally part of the same find?

Amenothes son of Parates appears to be the father of Taxpayer 19, Senmonthis daughter of Amenothes, 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, Amenothes 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. Amenothes 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. Amenothes 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 Amenothes son of Parates to Ptolemy II, including the yoke tax receipts.783


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.

### Documentation of Taxpayer 6

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<tr>
<td>T. Wångstedt 49 <em>(OrSuec 16: 44 - 46 [18]</em>)</td>
<td>Fruit tax receipt&lt;sup&gt;784&lt;/sup&gt;</td>
<td>[Egyptian year 9], Phamenoth 17 (of P II?)</td>
<td>—</td>
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<tr>
<td>O. BM 5712 <em>(OrSuec 18: 84 - 85 [13]</em>)</td>
<td>Yoke tax receipt&lt;sup&gt;785&lt;/sup&gt;</td>
<td>Egyptian year 12, Khoiak 24 (of P II?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>O. BM 5760 <em>(OrSuec 17: 34 - 36 [17]</em>)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 12, Pharmouthi 22 (of P II?)</td>
<td>Luxor, J. G. Wilkinson, 1834 (Vleeming, <em>Ostraka Varia</em>: 95 [n. 1])</td>
</tr>
<tr>
<td>O. BM 5749 <em>(ZÄS 53: 122 [6]</em>)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 13, Phamenoth 14 (of P II?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>OIM 19350 <em>(Cat. no. 56)</em></td>
<td>Fruit tax receipt</td>
<td>Egyptian year 13, Phamenoth 17 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
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<td>O. BM 5747 <em>(OrSuec 17: 40 - 41, 43 [14]</em>)</td>
<td>Yoke tax receipt</td>
<td>[Egyptian year 14], Pachons 4 (of P II?)</td>
<td>Luxor, J. G. Wilkinson, 1834 (Vleeming, <em>Ostraka Varia</em>: 95 [n. 1])</td>
</tr>
<tr>
<td>OIM 19313 <em>(Cat. no. 24)</em></td>
<td>Yoke tax receipt</td>
<td>[Egyptian year 15], Mesore 2 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
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<tr>
<td>O. BM 5721 <em>(OrSuec 19 - 20: 24 - 25 [2]</em>)</td>
<td>Receipt for 2 kite</td>
<td>Egyptian year 16, Pharmouthi 19 (of P II?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5745 <em>(OrSuec 17: 44, 48 [19]</em>)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 18, Thoth 16 (of P II?)</td>
<td>Luxor, J. G. Wilkinson, 1834 (Vleeming, <em>Ostraka Varia</em>: 95 [n. 1])</td>
</tr>
<tr>
<td>OIM 19312 <em>(Cat. no. 23)</em>&lt;sup&gt;786&lt;/sup&gt;</td>
<td>Burial tax receipt</td>
<td>Egyptian year 19, Pachons 20 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19319 <em>(Cat. no. 29)</em></td>
<td>Burial tax receipt</td>
<td>Egyptian year 20, Mecheir 20, of Ptolemy II</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19329 <em>(Cat. no. 37)</em>&lt;sup&gt;787&lt;/sup&gt;</td>
<td>Salt tax receipt</td>
<td>Egyptian year 23, Phamenoth 15 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19317 <em>(Cat. no. 27)</em></td>
<td>Burial plot receipt</td>
<td>Egyptian year 24, [Mecheir?] 30, of Ptolemy II and his son</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19326 <em>(Cat. no. 34)</em></td>
<td>Price of castor oil receipt</td>
<td>Fiscal year 25, Pachons 16 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>DO Louvre 74 <em>(pp. 153 - 54, pl. 19)</em></td>
<td>Burial tax receipt</td>
<td>Egyptian year 24, Pachons 30, of Ptolemy II and his son</td>
<td>Thebes, A. Cattaui, 1886 (ed.)</td>
</tr>
<tr>
<td>OIM 19296 <em>(Cat. no. 8)</em></td>
<td>Burial tax receipt</td>
<td>Egyptian year 25(?), Pachons 10 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19322 <em>(Cat. no. 31)</em></td>
<td>Receipt for 30 naubia</td>
<td>Egyptian year 28, Mecheir 27 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19330 <em>(Cat. no. 38)</em></td>
<td>Salt tax receipt</td>
<td>Egyptian year 29, Epeiph 25 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19303 <em>(Cat. no. 15)</em>&lt;sup&gt;788&lt;/sup&gt;</td>
<td>Price of oil receipt</td>
<td>Egyptian year 33, Pachons 10 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19290 <em>(Cat. no. 2)</em></td>
<td>Salt tax receipt</td>
<td>Egyptian year 34, Pachons 14 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
</tbody>
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<sup>784</sup> The tax name is unread in the edition.<br><sup>785</sup> The tax name is read as *ḥq bk* or “slave tax” in the edition.<br><sup>786</sup> The name ‘Imn-h≥tp s| Pa-rt is followed by the epithet p| w|h≥-mw or “the choachyte.”<br><sup>787</sup> With *T|-ßr.t-mnt* his daughter.<br><sup>788</sup> With *T|-ßr.t-mnt* ta ‘Imn-h≥tp.
**TAXPAYERS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES**

**TAXPAYER 7**: Pais son of Parates (Dem. *Pa-hy s : Pa-rt*)

<table>
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<tr>
<th>Document</th>
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<tr>
<td>O. Heerlen BL 233</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 10,</td>
<td>Luxor(?), 1900–1910(?), C. M.</td>
</tr>
<tr>
<td>(DO Varia 43)</td>
<td></td>
<td>Phaophi 7 (of P II?)</td>
<td>Kaufmann, 1920 (ed., p. 1)</td>
</tr>
<tr>
<td>O. Heerlen BL 277</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 10,</td>
<td>Luxor(?), 1900–1910(?), C. M.</td>
</tr>
<tr>
<td>(DO Varia 44)</td>
<td></td>
<td>Payni 24 (of P II?)</td>
<td>Kaufmann, 1920 (ed., p. 1)</td>
</tr>
<tr>
<td>O. Heerlen BL 311</td>
<td><em>Nḥt</em>-tax receipt</td>
<td>Egyptian year 11,</td>
<td>Luxor(?), 1900–1910(?), C. M.</td>
</tr>
<tr>
<td>(DO Varia 52)</td>
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<td>Payni 25 (of P II?)</td>
<td>Kaufmann, 1920 (ed., p. 1)</td>
</tr>
<tr>
<td>O. Heerlen BL 380</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 12,</td>
<td>Luxor(?), 1900–1910(?), C. M.</td>
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<tr>
<td>(DO Varia 48)</td>
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<td>Mecheir 3 (of P II?)</td>
<td>Kaufmann, 1920 (ed., p. 1)</td>
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<tr>
<td>O. Heerlen BL 234</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 12,</td>
<td>Luxor(?), 1900–1910(?), C. M.</td>
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<tr>
<td>(DO Varia 49)</td>
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<td>Pachons 19 (of P II?)</td>
<td>Kaufmann, 1920 (ed., p. 1)</td>
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**TAXPAYER 8**: Teos son of Petenephotes (Dem. *Ḍd-hr s : P :ti-nfr-htp*)

<table>
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<td>O. Heerlen BL 256</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 11,</td>
<td>Luxor(?), 1900–1910(?), C. M.</td>
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<tr>
<td>(DO Varia 46)</td>
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<td>Pachons 27 (of P II?)</td>
<td>Kaufmann, 1920 (ed., p. 1)</td>
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<tr>
<td>OIM 19318</td>
<td>Yoke tax receipt</td>
<td>[Egyptian year 13],</td>
<td>H. Nelson, 1955 (mu.)</td>
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<tr>
<td>(Cat. no. 28)</td>
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<td>Phaophi 9 (of P II?)</td>
<td></td>
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<tr>
<td>OIM 19299</td>
<td>Yoke tax receipt</td>
<td>[Egyptian year 13],</td>
<td>H. Nelson, 1955 (mu.)</td>
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<tr>
<td>(Cat. no. 11)</td>
<td></td>
<td>Khoiak 27 (of P II?)</td>
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<tr>
<td>OIM 19300</td>
<td>Yoke tax receipt</td>
<td>[Egyptian year 13],</td>
<td>H. Nelson, 1955 (mu.)</td>
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<tr>
<td>(Cat. no. 12)</td>
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<td>Phamenoth 9 (of P II?)</td>
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<tr>
<td>O. Brook. 12768</td>
<td>Yoke tax receipt</td>
<td>[Egyptian year 13],</td>
<td>1880–1896,</td>
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<td>1727</td>
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<td>Pachons 2 (of P II?)</td>
<td>C. E. Wilbour, 1916</td>
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**TAXPAYER 9**: Psenminis son of Peteminis (Dem. *P :šr-mn s : P :ti-mn*)

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<tr>
<td>O. BM 19488</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 12,</td>
<td>Karnak, E. A. T. W. Budge,</td>
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<tr>
<td>*(OrSuec 17: 36–37 [8])</td>
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<td>Pachons 18 (of P II?)</td>
<td>1887 (mu.)</td>
</tr>
<tr>
<td>O. BM 19412</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 18,</td>
<td>Karnak, E. A. T. W. Budge,</td>
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<tr>
<td>*(OrSuec 19–20: 25–26 [5])</td>
<td></td>
<td>Tybi 29 (of P II?)</td>
<td>1887 (mu.)</td>
</tr>
<tr>
<td>O. BM 20333</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 19,</td>
<td>G. J. Chester, 1887 (mu.)</td>
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<tr>
<td>*(OrSuec 17: 49, 54 [26])</td>
<td></td>
<td>Khoiak 8 (of P II?)</td>
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</table>


790. Devauchelle ("Notes sur quelques ostraca démotiques," pp. 382–83) suggests that *Ḍd-hr s : P :ti-nfr-htp* may be a brother of *Pa-rt*.
TAXPAYER 10: Teos son of Pais (Dem. Dḥ-ḥrs ṣ: Ph-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

<table>
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<td>O. BM 19573 (OrSuec 17: 37–39 [¶10])</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 12, Mesore 5 (of P II?)</td>
<td>Karnak, E. A. T. W. Budge, 1887 (mu.)</td>
</tr>
<tr>
<td>DO Louvre 10 (p. 88, pl. 3)</td>
<td>Yoke tax receipt 793</td>
<td>Egyptian year 13, Khoiak 28 (of P II?)</td>
<td>Thebes, A. Cattaui, 1886 (ed.)</td>
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<tr>
<td>O. BM 19340 (OrSuec 17: 45, 49 [¶20])</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 18, Thoth 21 (of P II?)</td>
<td>Karnak, E. A. T. W. Budge, 1887 (mu.)</td>
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<tr>
<td>O. BM 19328 (OrSuec 17: 45–46, 50 [¶21])</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 18, Epeiph 22 (of II?)</td>
<td>Karnak, E. A. T. W. Budge, 1887 (mu.)</td>
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<tr>
<td>O. BM 19386 (OrSuec 17: 46, 51 [¶22])</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 18, Mesore 21 (of P II?)</td>
<td>Karnak, E. A. T. W. Budge, 1887 (mu.)</td>
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<tr>
<td>O. IFAO 1004 (BIFAO 85: 101–02, pl. 18)</td>
<td>Price of oil receipt</td>
<td>Egyptian year 31, Pharmouthi 12 (of P II)</td>
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<tr>
<td>O. BM 43597 (OrSuec 31–32: 27 [¶17])</td>
<td>Payment for flax, seed (?)</td>
<td>Egyptian year 31 797</td>
<td>Pharmouthi 21 (of P II) 1907 (mu.)</td>
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TAXPAYER 11: Psenamounis son of Panas (Dem. P:s-šr-ʾmn s: Ph-ḥy)

Documentation of Taxpayer 11

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<tr>
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<td>OIM 19295 (Cat. no. 7)</td>
<td>Receipt for tax-farming revenues</td>
<td>Egyptian year 15, Thoth 12 (of P I? or P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>T. BM 29532 (OrSuec 31–32: 34–35)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 16, Thoth 26 and Phaophi 16 (of P II)</td>
<td>(?)</td>
</tr>
</tbody>
</table>

792. The editor read the name of the taxpayer as Ḥḥ-r ṣ: Ph-wn, but see Vleeming, Ostraka Varia, p. 99.
793. The editor read nhḥ(?) “oil,” but the tall vertical stroke after the nh-group is more typical of nhb “yoke” and the scribe Ph-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 Ḥḥ-r ṣ: Ph-wn, but see Vleeming, Ostraka Varia, p. 99.
795. The editor read the name of the taxpayer as Ḥḥ-r ṣ: Ph-wn, but see Vleeming, Ostraka Varia, p. 99.
796. The editor read the name of the taxpayer as Ḥḥ-r ṣ: Ph-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.
TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

TAXPAYER 12: Panouphis son of Petenephotes (Dem. Pa-nfr s: P:i-tnfr-htp), the choachyte

Panouphis son of Petenephotes bears the epithet “the choachyte” (Dem. p: w|h≥-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. P:i-ßr-n|-ntr.w s: 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. Dhwty-sdm s: 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

<table>
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TAXPAYER 13: Pemaus(?) son of Teos (Dem. P:-my(?) s: Ddh-hr)

Documentation of Taxpayer 13

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<td>OIM 19352 (Cat. no. 58)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 17, Payni 8 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>DO Louvre 914 (p. 199, pl. 70)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 18, Payni 18 (of P II?)</td>
<td>(?) (ed.)</td>
</tr>
<tr>
<td>OIM 19344 (Cat. no. 51)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 19, Pharmouthi 17 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
</tbody>
</table>

799. The editor read the name of the taxpayer as Pa-dhwty s: P:i-tnfr-htp, 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 s: P:i-tnfr-htp is followed by the epithet p: w|h≥-mw or “the choachyte.”
802. The name of the tax was not read in the edition, but it is clearly nhb.
TAXPAYER 14: Pathaut son of Pithis (Gr. Παθώταυτ Πιθίς)

Documentation of Taxpayer 14

<table>
<thead>
<tr>
<th>Document</th>
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<tr>
<td>O. Stras. G 666 (GO Strass. 173)</td>
<td>Monthly tax receipt</td>
<td>Year 18, Phaophi (of P II?)</td>
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<tr>
<td>O. Stras. G 667 (GO Strass. 174)</td>
<td>Monthly tax receipt</td>
<td>Year 18, Tybi 24 (of P II?)</td>
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<tr>
<td>O. Stras. G 995 (GO Strass. 1)</td>
<td>Monthly tax receipt</td>
<td>..., Hathyr 27</td>
<td>—</td>
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</table>

TAXPAYER 15: Psenchonsis son of Teos (Dem. P̄-s̄r-hnsw s̄: D̄d-hr, Gr. Ψεμχωνσις [sic]) and Senmonthis his wife (Dem. T̄-s̄r.t-mnt t̄:ȳz̄ rmt.t̄)

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

<table>
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<td>OIM 19315 (Cat. no. 25)</td>
<td>Yoke tax receipt</td>
<td>Egyptian year 19, Hathyr 19 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
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<tr>
<td>(?) OIM 19293 (Cat. no. 5)</td>
<td>Unspecified tax receipt</td>
<td>Egyptian year 21(?), day 12(?) (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19342 (Cat. no. 49)</td>
<td>Receipt for 15 naubia</td>
<td>Egyptian year 25, Phamenoth 30 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19327 (Cat. no. 35) 804</td>
<td>Price of oil receipt</td>
<td>Egyptian year 30, Phamenoth 24 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>DO Louvre 908 (pp. 89–90, pl. 68)</td>
<td>Price of oil receipt</td>
<td>Egyptian year 36, Mesore 20 (of P II)</td>
<td>(?) (ed.)</td>
</tr>
<tr>
<td>OIM 19304 (Cat. no. 16)</td>
<td>Price of oil receipt</td>
<td>Egyptian year 38, Phamenoth 15 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19340 (Cat. no. 47)</td>
<td>Salt tax and income of a server tax receipt</td>
<td>Egyptian year 6, Phamenoth 25(?) (of P III?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19301 (Cat. no. 13)</td>
<td>Order for delivery of two people</td>
<td>... Mesore(?) ...</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
</tbody>
</table>

TAXPAYER 16: Panas son of Pchorchonsis (Dem. P̄-n̄ s̄: P̄-h̄l-hnsw, Gr. Πάνας Φορχόνσις), 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. wnl-[pr] n ʾImn-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 P̄-s̄r-dhwy or P̄-s̄r-hnsw.
804. With T̄-s̄r.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. *shm.t Ns-ḥnsw ta Ḍq-d-hr, mw.tz s Ṭy-b*), 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. *ṭyṣy wp.t n wḥ-mw n ḫwww-mnt*) and one-half of “her position as choachyte of the tomb chapels which are in the necropolis of Djeme” (Dem. *ṭyṣy wp.t n wḥ-mw n ḫ.w.t.w nty ḫr tḥẖs.t ḏm*s), 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 her mother food, clothing, and half of the income of “the position of choachyte” (Dem. *ṭ wp.t n wḥ-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. *Pḥ-hlnsw s Pα-n*) 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. *Pα-im s Pḥ-hr-ḥnsw*), and the father of *Taxpayer 39*, Espemetis son of Panas (Dem. *Ns-pḥ-mty s Pα-n*).

### Documentation of Taxpayer 16

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<tr>
<td>O. BM 5781 (<em>OrSuec</em> 23–24: 8–9 [¶1])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 21, Pachons, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
</tr>
<tr>
<td>O. BM 5686 (ZÄS 53: 121 [¶b])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 22, Hathyr 15, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5709 (<em>OrSuec</em> 23–24: 25–26 [¶14] 805)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 22, Ḥybi 10, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5783 (<em>OrSuec</em> 23–24: 9–10 [¶2])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 22, Phamenoth 20, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
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<tr>
<td>O. BM 5685 (ZÄS 53: 120–21 [¶a])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 22, Pharmouthi 12, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>O. BM 5780 (<em>OrSuec</em> 23–24: 10–11 [¶3])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 22, Pharmouthi 20, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
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<tr>
<td>O. BM 5785 (<em>OrSuec</em> 23–24: 12–13 [¶4])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 22, Pharmouthi 20, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
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<tr>
<td>O. BM 5788 (<em>OrSuec</em> 23–24: 13–14 [¶5])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 23, Mecheir 23, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
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<tr>
<td>O. BM 5775 (<em>OrSuec</em> 23–24: 15–16 [¶7])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 24, Ḥybi 16, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
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<tr>
<td>O. BM 5776 (<em>OrSuec</em> 23–24: 14–15 [¶6])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 24, Ḥybi 22, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
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<tr>
<td>O. BM 5784 (<em>OrSuec</em> 23–24: 16–17 [¶8])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 24, Mecheir 15, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
</tr>
</tbody>
</table>

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.
6. PROSOPOGRAPHY AND PROVENANCE

**Documentation of Taxpayer 16 (cont.)**

<table>
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<td>O. BM 5766 (OrSuec 23–24: 17–18 [¶9])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 24, Pharmouthi 30, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
</tr>
<tr>
<td>O. BM 5787 (OrSuec 23–24: 19–21 [¶10])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 25, Mecheir 18, of Ptolemy II and his son</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
</tr>
<tr>
<td>O. BM 5724 (OrSuec 31–32: 6–7 [¶1])</td>
<td>Receipt for 5 kite</td>
<td>Egyptian year 26, ... day 12 (of P II?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>O. BM 5773 (OrSuec 23–24: 22–24 [¶12])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 30, Mecheir 22 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
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<tr>
<td>O. BM 5846 (GO Salt tax receipt Wilcken 1340)</td>
<td>Salt tax receipt</td>
<td>Fiscal year 31, Payni 14 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>O. BM 5700 (OrSuec 23–24: 24–25 [¶13])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 31, of P II</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
</tbody>
</table>

**TAXPAYER 17: Psenenteris son of Panouphis (Dem. P·š-r-n·tr.w s· P-a-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 ḫnsw-m·ª s· 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 s· P-a-nfr) and Thotsutmis son of Panouphis (Dem. ḫhwty-sqm s· P-a-nfr), and a son, Panouphis son of Psenenteris (Dem. Pa-nfr s· P|-ßr-n|-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 ḫmn-ipy n pr-immt 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 Peteneophotes (Dem. Pa-nfr s· P·š-ti-nfr-ḥtp) 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.

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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.


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

**Documentation of Taxpayer 17**

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<td>O. Brook. 37.1858 (Mél. Mariette: 146–47 [¶1])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 21&lt;sup&gt;810&lt;/sup&gt;</td>
<td>H. J. Anderson, New York Historical Society, 1937</td>
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<tr>
<td>O. Brook. 37.1861 (Mél. Mariette: 149–50 [¶6])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 24, Tybi 22, of Ptolemy II and his son</td>
<td>H. J. Anderson, New York Historical Society, 1937</td>
</tr>
<tr>
<td>O. Brook. 37.1858 + 37.1857</td>
<td>Burial tax receipt</td>
<td>Egyptian year 25, Pachons 10, of Ptolemy II and his son</td>
<td>H. J. Anderson, New York Historical Society, 1937</td>
</tr>
<tr>
<td>DO Louvre 303 (p. 168, pl. 47)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 30, Epeiph 18 (of P II)</td>
<td>(?) (ed.)</td>
</tr>
<tr>
<td>O. BM 20124 (OrSuec 29: 12 [¶7])</td>
<td>Price of oil receipt</td>
<td>Egyptian year 36, Pachons 26 (of P II)</td>
<td>Wadi el-Qurneh, G. J. Chester, 1887 (mu.)</td>
</tr>
</tbody>
</table>

**TAXPAYER 18: Esminis son of Petenephotes (Dem. Ns-mn s: P·-ti-nfr-h≥tp) and Tabis his wife (Dem. T·y-b·: t·yzf rmt.t)**

Esminis son of Petenephotes 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. T·y-b·: t· 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**

<table>
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<tr>
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<td>O. BM 5708 (OrSuec 27–28: 9–10 [¶4])</td>
<td>Income of a server tax receipt&lt;sup&gt;811&lt;/sup&gt;</td>
<td>Egyptian year 23, Thoth 13 (of P II?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5688 (OrSuec 27–28: 7–8 [¶2])&lt;sup&gt;812&lt;/sup&gt;</td>
<td>Salt tax receipt</td>
<td>Egyptian year 23, Khoiak 19 (of P II?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5730 (OrSuec 23–24: 27–29 [¶16])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 25, Phamenoth 12 (of P II?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5744 (OrSuec 23–24: 29–30 [¶17])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 26, Tybi 30 (of P II?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5678 (OrSuec 30: 34–35 [¶24])</td>
<td>Receipt for 2 kite</td>
<td>Egyptian year 27, Epeiph 12 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5734 (OrSuec 23–24: 30–31 [¶18])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 28, Phamenoth 12 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>O. BM 5737 (OrSuec 23–24: 31–33 [¶19])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 31, Tybi 21 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>O. BM 5755 (OrSuec 23–24: 33–34 [¶20])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 32, … 17 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
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</table>

<sup>810</sup> 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.

<sup>811</sup> The editor read ḫḏ ḫm· or “salt tax,” but see Vleeming, Ostraka Varia, p. 29.

<sup>812</sup> With T·y-b· his wife.
6. PROSOPOGRAPHY AND PROVENANCE

Documentation of Taxpayer 18 (cont.)

<table>
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<td>O. BM 5729 (OrSuec 23–24: 34–36 [¶21])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 34, Hathyr 30 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<td>O. BM 5713 (OrSuec 29: 10 [¶5])</td>
<td>Price of oil receipt</td>
<td>Egyptian year 34, Mecheir 10 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>O. BM 5754 (OrSuec 29: 10–11 [¶6])</td>
<td>Price of oil receipt</td>
<td>Egyptian year 35, Thoth(?) 28 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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<tr>
<td>(?) O. BM 5738 (OrSuec 23–24: 35–36 [¶22])</td>
<td>Burial tax receipt</td>
<td>Egyptian year 35, Phamenoth 9 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
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</table>

TAXPAYER 19: Senmonthis daughter of Amenothes (Dem. Ṭš-šrt.mnt tā 'Imn-htp, Gr. Τσημιμωντι)

Senmonthis daughter of Amenothes is probably the daughter of Taxpayer 6, Amenothes son of Parates (Dem. 'Imn-htp s: 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

<table>
<thead>
<tr>
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<td>OIM 19329 (Cat. no. 37)[813]</td>
<td>Salt tax receipt</td>
<td>Egyptian year 23, Phamenoth 15 (of P II?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19353 (Cat. no. 59)</td>
<td>Salt tax receipt</td>
<td>Egyptian year 26(?), Phaophi 19(?) (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19311 (Cat. no. 22)</td>
<td>Salt tax receipt</td>
<td>Egyptian year 27, Hathyr 9 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19324 (Cat. no. 32)</td>
<td>Salt tax receipt</td>
<td>Egyptian year 27, Hathyr 6(?) (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19303 (Cat. no. 15)[814]</td>
<td>Price of oil receipt</td>
<td>Egyptian year 33, Pachons 10 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>(?) OIM 19337 (Cat. no. 44)[815]</td>
<td>(?)</td>
<td>Egyptian year 37(?) (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>O. Wien 302 (OrSuec 27–28: 17–18 [¶12])</td>
<td>Salt tax receipt</td>
<td>Egyptian year 3, Pharmouthi 9 (of P III?)</td>
<td>—</td>
</tr>
</tbody>
</table>

813. Names 'Imn-htp s: Pa-rt and Ṭš-šrt.mnt tā 'Imn-htp his daughter.
814. With 'Imn-htp s: Pa-rt.
815. Names only Ṭš-šrt.mnt tā ….
TAXPAYER 20: Chalbes son of Petenephotes (Dem. Ḥrbs sī: Pī-ti-nfr-htp), 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. pī: wḥ-mw). Chalbes is probably the husband of TAXPAYER 21, Tabis the wife of Chalbes (Dem. Ta-bī: tī: rmt.t Ḥrbs), who is probably identical to Tabis daughter of Parates (Dem. Ta-bī: ta Pī-rt) since their ostraca share the same inventory numbers (5600s and 5700s) in the British Museum.

Documentation of Taxpayer 20

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. BM 5837 (RE 4: 18–87 = PSBA 14: 89 = DO Métrologie 202 = DO Louvre: 64)</td>
<td>Price of oil receipt</td>
<td>Egyptian year 30, Pachons 4 or 14</td>
<td>(?)</td>
</tr>
<tr>
<td>O. BM 5748 (OrSuec 29: 24–25)</td>
<td>Price of oil receipt</td>
<td>... (?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
</tbody>
</table>

TAXPAYER 21: Tabis daughter of Parates (Dem. Ta-bī: ta Pī-rt) = Tabis the wife of Chalbes (Dem. Ta-bī: tī: rmt.t Ḥrbs)

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. Ḥrbs pī: wḥ-mw). Admittedly, Chalbes has no burial tax receipts, but he is titled choachyte; while Tabis lacks the title choachytess, she has several burial tax receipts.

Documentation of Taxpayer 21

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
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<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. BM 5702 (OrSuec 30: 35–36)</td>
<td>Receipt for one day</td>
<td>Egyptian year 27, Phaophi 17 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5690 (OrSuec 29: 13)</td>
<td>Price of oil receipt</td>
<td>Egyptian year 36, Mesore 17 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834</td>
</tr>
<tr>
<td>O. BM 5753 (OrSuec 23–24: 40–41)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 2, Mecheir 9 (of P III?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5740 (OrSuec 23–24: 39–40)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 2, Pharmouthi 16 (of P III?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5767 (OrSuec 23–24: 41–42)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 2, Payni 27 (of P III?)</td>
<td>Thebes, J. G. Wilkinson, 1857 (mu.)</td>
</tr>
<tr>
<td>O. BM 5756 (OrSuec 23–24: 42–43)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 3, Mecheir 19 (of P III?)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
</tbody>
</table>

816. The editor erroneously gave the inventory number as 5768.
817. The name Ḥrbs is followed by the epithet pī: wḥ-mw or “the choachyte,” unread by the editor.
818. With his wife (hīt tī:t yf rmt.t). The name Ḥrbs is followed by the patronym sī: Pī-ti-nfr-hpī.
819. Here named Ta-bī: ta Pā-rī.
820. The editor read Ta-bī: tī: rmt.t [Ns-mn], but the hand copy favors Ta-bī: tī: rmt.t [Ḥrbs], confirmed on the original.
821. Here named Ta-bī: ta Pī-rt. The editor erroneously read the patronym as Pā-rī.
822. Here named Ta-bī: ta Pī-rt. The editor erroneously gave the inventory number as O. BM 5739 and read the patronym as Pā-rī.
823. The editor restored Ta-bī: tī: rmt.t [Ḥrbs] “Ta-bī: the woman of [Ḥrbs],” but the man’s name is completely lost; I have checked the reading on the original.
824. Here named Ta-bī: tī: rmt.t Ḥrbs “Ta-bī: the woman of Ḥrbs.”
TAXPAYER 22: Patemis son of Pchorchonsis (Dem. Pa-(i)tm| s| P|-h≤l-˙nsw), 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 ‘Imn-ipy n pr-imat n Nw.t), which is the formal, “priestly” title applied to choaichytes in early Ptolemaic notarial contracts from Thebes. The woman Eschonsis daughter of Teos, her mother is St|∞-Èr.t-bÈn.t (Dem. sh≥m.t Ns-˙nsw ta D ¯d-h≥r, mw.tÚs St|∞-Èr.t-bÈn.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 T|y-ntm (Dem. Ta-ktm ta Rrw, mw.tÚs T|y-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 ostracon, 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. P|-h≤l-˙nsw s| Pa-n|) 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-n| s| P|-h≤r-˙nsw), and the uncle of Taxpayer 39, Espemetis son of Panas (Dem. Ns-p|-mty s| Pa-n|).

### Documentation of Taxpayer 22

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. IFAO 1003 (BIFAO 85: 101, pl. 18)</td>
<td>Price of oil receipt</td>
<td>Egyptian year 30, Payni 8 (of P II)</td>
<td>—</td>
</tr>
<tr>
<td>O. Birbeh 2 (BIFAO 98: 142, 148)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 36, Hathyr 4 (of P II)</td>
<td>—</td>
</tr>
</tbody>
</table>
TAXPAYER 23: Tabis the wife of Esminis (Dem. $T\dot{\gamma}-b\dot{t} \; * \; rmt.t \; Ns-mn$)

Tabis the wife of Esminis is probably the wife of Taxpayer 18, Esminis son of Peteneophotes (Dem. $Ns-mn \; s:\; P:-ti-nfr-\dot{h}tp$), 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

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. BM 5696 ($OrSuec; 29:15 [#10]$)</td>
<td>Price of oil receipt</td>
<td>Egyptian year 37, Mesore 12 (of P II)</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
<tr>
<td>O. BM 5689a ($OrSuec; 29:23 [#19]$)</td>
<td>[Price of oil receipt?]</td>
<td>… Epeiph 30</td>
<td>Thebes, J. G. Wilkinson, 1834 (mu.)</td>
</tr>
</tbody>
</table>

TAXPAYER 24: Taous the wife of Thoteus (Dem. $T\dot{\gamma}-\dot{w} \; t:\; * \; rmt.t \; D\dot{h}wty-iw$)

Documentation of Taxpayer 24

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Berlin P. 6253 ($DO; Mattha; 208$)</td>
<td>Wool tax receipt</td>
<td>Egyptian year 32, Thoth 28 (of P II)</td>
<td>—</td>
</tr>
<tr>
<td>O. Berlin P. 6263 ($OrSuec; 29:24–25 [#21]$)</td>
<td>Price of oil receipt</td>
<td>Egyptian year 11, Pharmouthi 22 (of P III?)</td>
<td>—</td>
</tr>
</tbody>
</table>

TAXPAYER 25: Herieus (Gr. $\dot{E}rt\dot{e}u\dot{s}$)

Documentation of Taxpayer 25

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr. 2862 ($GO; Tait; Bodl.; 10$)</td>
<td>Salt tax receipt</td>
<td>Fiscal year 35, Pharmouthi 30 (of P II)</td>
<td>Thebes, A. H. Sayce, 1919 (mu.)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1168 ($GO; Tait; Bodl.; 17$)</td>
<td>Salt tax and staff bearer’s tax receipt</td>
<td>Fiscal year 16, Phamenoth 8 (of P III?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
<tr>
<td>O. Berlin 453 ($GO; Wilcken; 310$)</td>
<td>Salt tax receipt</td>
<td>Fiscal year 20, Pakhon 7 (of P III?)</td>
<td>—</td>
</tr>
</tbody>
</table>

825. With her daughter ($h\dot{e}n\dot{t} \; T\dot{\gamma}-yr \; \dot{sr}$). The editor erroneously gave the inventory number as O. BM 5689 rather than 5689a.
6. PROSOPOGRAPHY AND PROVENANCE

TAXPAYER 26: Taminis daughter of Parates (Dem. Ta-mm ta Pa-rt)

Documentation of Taxpayer 26

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
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</thead>
<tbody>
<tr>
<td>OIM 19347</td>
<td>Price of oil receipt</td>
<td>Egyptian year 36, Epeiph 12 (?) (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>(Cat. no. 53)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OIM 19294</td>
<td>Price of oil receipt</td>
<td>Egyptian year 38, Pharmouthi 1 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>(Cat. no. 6)</td>
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<td></td>
</tr>
</tbody>
</table>

TAXPAYER 27: Amenothes son of Psenamounis (Dem. ‘Imn-htp s: P:-sr-imn), the pastophoros (?)

Amenothes 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).

Amenothes son of Psenamounis is perhaps also known from two papyri comprising the Archive (sic) of Taminis daughter of P:-i-g: (?) (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 Amenothes son of Psenamounis’ mother is named Taminis (Dem. Ta-mm) in OIM 19383 (Cat. no. 61) but Mn-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 ‘Imn-ipy n pr-imnt 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, Amenothes son of Psenamounis sells his entire estate to the woman Taminis daughter of P:-i-g:, her mother being Taminis (Dem. shm.t Ta-mm ta P:-i-g:, mw.t ss T:jy-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

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>OIM 19306</td>
<td>Fruit tax receipt</td>
<td>Egyptian year 37(?), Phaophi 20+ (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>(Cat. no. 18)</td>
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<tr>
<td>OIM 19383</td>
<td>Price of oil receipt</td>
<td>Egyptian year 38, Pharmophi 28 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>(Cat. no. 61)</td>
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</tbody>
</table>

TAXPAYER 28: Paches son of Parates (Dem. Pa-ly s: 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

<table>
<thead>
<tr>
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<th>Type</th>
<th>Date</th>
<th>Source</th>
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<tbody>
<tr>
<td>OIM 19310</td>
<td>Price of oil receipt</td>
<td>Egyptian year 37, Pachons 1 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
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<tr>
<td>(Cat. no. 21)</td>
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<tr>
<td>OIM 19334</td>
<td>…(?) tax receipt for</td>
<td>Egyptian year 38, Payni 30 (of P II)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>(Cat. no. 41)</td>
<td>1/4 kite, 3/4 obols</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OIM 19341</td>
<td>Receipt for 30 naubia</td>
<td>[Egyptian year 4?] (of P III?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>(Cat. no. 48)</td>
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</tbody>
</table>

826. With Ta-mm his mother.
TAXPAYER 29: Harsiesis son of Amenothes (Dem. Ḥr.-s·-is·t s· ḫmn-ḥḥp, Gr. Ἀρσηής, the choachyte, and his wife Chibois (Dem. T·-ḥybt·, Gr. Χιβόης)

Harsiesis son of Amenothes 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 Amenothes 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. p· ḫḥ-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

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
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<tbody>
<tr>
<td>O. BM 25281</td>
<td>(OrSuec 29: 14 [¶9])</td>
<td>Price of oil receipt</td>
<td>[Egyptian year 37] (of P II) Mrs. Webb, 1894 (mu.)</td>
</tr>
<tr>
<td>O. BM 25280</td>
<td>(OrSuec 12: 45–46 [¶4])</td>
<td>Receipt for 30 naubia</td>
<td>Egyptian year 1, Payni 10 (of P III?) Mrs. Webb, 1894 (mu.)</td>
</tr>
<tr>
<td>O. BM 25287</td>
<td>(OrSuec 29: 19 [¶15])</td>
<td>Price of oil receipt</td>
<td>Egyptian year 2, Thoth(?) 16 (of P III?) Mrs. Webb, 1894 (mu.)</td>
</tr>
<tr>
<td>O. Strasbourg D 2037</td>
<td>(DO Carnarvon)</td>
<td>Burial plot receipt</td>
<td>Egyptian year 4, Khoiak 30(?) (of P III?) Birabi, Lord Carnarvon and H. Carter, 1907–1911</td>
</tr>
<tr>
<td>O. BM 66383</td>
<td>(Andrews 13)</td>
<td>Burial plot receipt</td>
<td>Egyptian year 6, Khoiak (of P III?) Zouche, 1979 (ed.)</td>
</tr>
<tr>
<td>O. UCL 32219</td>
<td>(GO Tait Petrie 36)</td>
<td>Salt tax and …(?)</td>
<td>Fiscal year 12, Phamenoth 5 (of P III?) —</td>
</tr>
</tbody>
</table>

TAXPAYER 30: Ta-p·-i·ḥ the wife of Ṣḥty

Documentation of Taxpayer 30

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
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<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Wien 129</td>
<td>(OrSuec 18: 72–74 [¶3])</td>
<td>Salt tax receipt</td>
<td>Fiscal year 3, Payni 10 (of P III?) —</td>
</tr>
<tr>
<td>O. Wien NB 284</td>
<td>(DO Mattha 134)</td>
<td>Salt tax receipt</td>
<td>Egyptian year 4, Pachons 27 (of P III?) —</td>
</tr>
</tbody>
</table>

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


829. W. Spiegelberg was responsible for publishing the Demotic material found by Lord Carnarvon and H. Carter, which is perhaps why the ostracon ended up in Strasbourg. Tantalizingly, this ostracon was part of a group of thirty-three ostraca found together.

830. With Χιβόης, read by the editor as Χιβωτ... . The Demotic equivalent, unread by the editor, is T·-ḥybt·.
TAXPAYER 31: Paues son of Psenchonis (Gr. Παυῆς Ψενχόνσιος)

**Documentation of Taxpayer 31**

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
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</tr>
</thead>
<tbody>
<tr>
<td>O. Cairo CG 9687</td>
<td>Bank receipt</td>
<td>Fiscal year 4, Pachons 30 (of P III?)</td>
<td>—</td>
</tr>
<tr>
<td>Cairo GPW 20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Cairo CG 9710</td>
<td>Bank receipt</td>
<td>Fiscal year 4, Phamenoth 10 (of P III?)</td>
<td>—</td>
</tr>
<tr>
<td>(CdE 28: 109–20 = SB VI 9416 + BL 9: 258–59)</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

TAXPAYER 32: Psenenteris son of Psenminis (Dem. P|-ßr-n|-ntr.w s| P|-ßr-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. P|-ªly s| P|-ßr-mn), who also appears to have been a mortuary priest.

**Documentation of Taxpayer 32**

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>DO Louvre 92</td>
<td>Burial plot receipt</td>
<td>Egyptian year 6, Pachons 10 (of P III?)</td>
<td>(?) (ed.)</td>
</tr>
<tr>
<td>(pp. 155–56, pl. 22)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O. Pontif. Bibl. Inst. (DO Varia 53)</td>
<td>Burial plot receipt</td>
<td>Egyptian year 20, Payni 11 (of P III?)</td>
<td>—</td>
</tr>
</tbody>
</table>

TAXPAYER 33: Thotsutmis son of Panouphis (Dem. Dhwty-sdm s| 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 ’Imn-ipy n pr-imnt 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 Petenephones (Dem. Pa-nfr s: P|-ti-nfr-htp), and the brother of Taxpayer 17, Psenenteris son of Panouphis (Dem. P|-ßr-n|-ntr.w s| Pa-nfr).
## TAXPAYERS AND TAXES IN EARLY PTOLEMAIC THEBES

### Documentation of Taxpayer 33

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. BM 50497</td>
<td>Salt tax receipt</td>
<td>Egyptian year 8, Pachons 21 (of P III?)</td>
<td>Deir el-Bahri, Egypt</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Exploration Fund, 1911 (mu.)</td>
</tr>
<tr>
<td>OIM 19302    (Cat. no. 14)</td>
<td>Price of oil receipt</td>
<td>Phamenoth 13</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19298    (Cat. no. 10)</td>
<td>Burial tax receipt</td>
<td>(?), Phamenoth (?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
</tbody>
</table>

### TAXPAYER 34: Apollonios son of Kallikrates

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 apomoira, and the orchard apomoira. 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 apomoira, purely Demotic receipts, also for the apomoira, 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; and one receipt has even been dated to Ptolemy X or Ptolemy XII. The bank receipts of Apollonios son of Kallikrates probably date to Ptolemy III, however, 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

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr. 1207  (GO Tait Bodl. 33)</td>
<td>Bank receipt for vineyard apomoira</td>
<td>Fiscal year 10, Epeiph 24 (of P III?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2147  (GO Tait Bodl. 21)</td>
<td>Salt tax receipt</td>
<td>Fiscal year 11, Khoiak 22 (of P III?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
<tr>
<td>O. Bodl. Eg. Inscr. 1098  (DO Mattha 6)</td>
<td>Vineyard apomoira receipt</td>
<td>Egyptian year 15, Mecheir 18 (of P III?)</td>
<td>Thebes (ed.)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2173  (GO Tait Bodl. 34)</td>
<td>Bank receipt for (?)</td>
<td>Fiscal year 17, Mecheir 11 (of P III?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1555  (GO Tait Bodl. 35)</td>
<td>Bank receipt for (?)</td>
<td>Fiscal year 2, Epeiph 6 (of P IV?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
</tbody>
</table>

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831. The editor read the name of the taxpayer as ḏḥwty-sḏm š| Wn-nfr.


833. O. Bodl. Eg. Inscr. 1098 (DO Mattha 6).


6. PROSOPOGRAPHY AND PROVENANCE

Documentation of Taxpayer 34 (cont.)

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Eg. Inscr. 1031&lt;br&gt;(DO Mathla 198 = DO Varia 31)</td>
<td>Orchard apomoira&lt;br&gt;receipt (of years 26 and 2)</td>
<td>Egyptian year 2, Mesore 12 (of P IV)</td>
<td>Elephantine (sic), A. H. Sayce (ed., p. 5 [n. 7])</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2160&lt;br&gt;(GO Tait Bodl. 147)</td>
<td>Grain harvest tax&lt;br&gt;receipt</td>
<td>Fiscal year 3, Pharmouthi 26 (of P IV?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
<tr>
<td>(?). O. Bodl. Gr. Inscr. 1156&lt;br&gt;(GO Tait Bodl. 146)</td>
<td>Grain harvest tax&lt;br&gt;receipt</td>
<td>Fiscal year 3, Pachons 8 (of P IV?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
</tbody>
</table>

**TAXPAYER 35:** Pales son of Psenminis (Dem. P|-ªly s| P|-ßr-mn, Gr. Πταλής), 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. p| w|h≥-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**, Psenteresis son of Psenminis (Dem. P|-ßr-n|-ntr.w s| P|-ßr-mn), who also appears to have been a mortuary priest.

Documentation of Taxpayer 35

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>OIM 19328&lt;br&gt;(Cat. no. 36)</td>
<td>Salt tax and income of a server(s?) tax receipt</td>
<td>Fiscal year 12, Phamenoth 10 (of P III?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>(?). O. Louvre 8109&lt;br&gt;(GO Wilcken 308)</td>
<td>Salt tax and ... (?) tax receipt</td>
<td>Fiscal year 13, Pakhon 8 (of P III?)</td>
<td>—</td>
</tr>
<tr>
<td>OIM 19345&lt;br&gt;(Cat. no. 52)</td>
<td>Salt tax and income of a server tax receipt</td>
<td>Egyptian year 14(?), Epeiph 13(?) (of P III?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19316&lt;br&gt;(Cat. no. 26)</td>
<td>Burial tax receipt</td>
<td>Egyptian year 2[3(?), Tybi] 19 (of P III?)</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
<tr>
<td>OIM 19333 recto&lt;br&gt;(Cat. no. 40)</td>
<td>Burial tax receipt</td>
<td>Khoiak 4</td>
<td>H. Nelson, 1955 (mu.)</td>
</tr>
</tbody>
</table>

**TAXPAYER 36:** Panouphis son of Thotortaitos (Gr. Πανούφης Θοτορτάιος)

Documentation of Taxpayer 36

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr. 2123&lt;br&gt;(GO Tait Bodl. 243)</td>
<td>Receipt for 25 naubia</td>
<td>Fiscal year 12 (of P III?)</td>
<td>—</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2861&lt;br&gt;(GO Tait Bodl. 244)</td>
<td>Receipt for 30 naubia&lt;br&gt;[Fiscal year 14] (of P III?)</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

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836. The editors read ṭpwln s: Gi-hb(?), but ṭpwlnis s: Glykrist 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 ὀδὲς(ελοι) “with the brothers.”

839. The receipt actually names Απολλόνιος καὶ Ἀσίνας, 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 Λιλη, which is very close to Πιλη, which is the Greek equivalent of P|-ː ly given in OIM 19328 (Cat. no. 36).

841. The name P|-ː ly is followed by the epithet p| w|h-mw or “the choachyte.”
TAXPAYER 37: Philokles son of Nikon (Gr. Φιλοκλῆς 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

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr. 187 (GO Wilcken 1491)</td>
<td>Bank receipt for orchard apomoira</td>
<td>Fiscal year 15, Khoiak (?) (of P III?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 2463 (GO Tait Bodl. 32)</td>
<td>Vineyard apomoira receipt</td>
<td>Fiscal year 16, Phaophi 13 (of P III?)</td>
<td>—</td>
</tr>
<tr>
<td>O. BM 25527 (GO Wilcken 1338)</td>
<td>Bank receipt for vineyard apomoira</td>
<td>Fiscal year 22, Payni 22 (of P III?)</td>
<td>R. J. Moss and Co., 1893 (mu.)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 358 (GO Wilcken 1253)</td>
<td>Grain harvest tax receipt</td>
<td>Fiscal year 3, Pakhon 13 (of P IV?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 267 (GO Tait Bodl. 148)</td>
<td>Grain harvest tax receipt</td>
<td>Fiscal year 3, Pakhni 2 (of P IV?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 231 (GO Wilcken 1489)</td>
<td>Grain harvest tax receipt</td>
<td>Fiscal year 5, Pakhon 26 (of P IV?)</td>
<td>Thebes, A. H. Sayce, 1914 (mu.)</td>
</tr>
</tbody>
</table>

TAXPAYER 38: Hermokles (Gr. Ἑρμοκλῆς)

Documentation of Taxpayer 38

<table>
<thead>
<tr>
<th>Document</th>
<th>Type</th>
<th>Date</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>O. Bodl. Gr. Inscr. 2129 (GO Tait Bodl. 39)</td>
<td>Bank receipt</td>
<td>Fiscal year 16, Thoth 28 (of P III?)</td>
<td>—</td>
</tr>
<tr>
<td>O. Bodl. Gr. Inscr. 1870 (GO Tait Bodl. 41)</td>
<td>Bank receipt</td>
<td>Fiscal year 16, Mesore 4 (of P III?)</td>
<td>—</td>
</tr>
</tbody>
</table>

TAXPAYER 39: Espemetis son of Panas (Dem. Νησ-πή-μτυς Πα-νί), 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 ‘Imm-ipny n pr-imnt 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. P-ḥlr-ḥnwsw s Pt-a-nį), 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-nί s Pt-ḥlr-ḥnwsw), and the nephew of Taxpayer 22, Patemis son of Pchorchonsis (Dem. Pa-ịtmıs s Pt-ḥlr-ḥnwsw).
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 receipts and who can probably be assumed to have been mortuary priests like those known from the papyri.

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-is.t t*: *w*:l-*m-w*). 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, and Semminis the wife of Pekusis (Dem. *T*:š-r.t-mn t*: rmt.t *P*:igš). 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-

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842. The taxpayer’s name is written *Ns-p*:myt s*: *Pa*:ny (the editor read *Ns-p*:myt s*: *Pa*:my[?]).

843. On the recto only […] s*: *P*:n/ is preserved and on the verso only *Ns-p*:myt […] . The names occur in different receipts, but since they were written by the same scribe on the same day on the same ostraca, 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 ostraca on a single day by this same scribe.

844. The editor read *Ns-p*:myt s*: *P*:dh/; but I prefer *Ns-p*:myt s*: *P*:n/; compare O. Birbeh 3 (BIFAO 98: 143–44, 149) recto, line 1, possibly written by the same scribe if one can read *My-yrs* in DO Louvre 314 (p. 168, pl. 49), line 6 (the editor read *Hr-zm*[?]).

845. Taxpayers 6, 12, 15–18, 21–22, 29, 32–33, 35, and 39.


847. On the recto only […] s*: *P*:n/ is preserved and on the verso only *Ns-p*:myt […] . The names occur in different receipts, but since they were written by the same scribe on the same day on the same ostraca, 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 ostraca on a single day by this same scribe.

848. The editor read *Ns-p*:myt s*: *Pa*:my[?].

849. O. Bodl. Eg. Inscr. 920 (DO Mattha 90), dated to Egyptian year 5.
TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

are introduced with the same simple status designation "woman" (Dem. male choachytes are known from ostraca, but they tend to be obscured in the papyri where almost all women (Dem. chives in these tombs rather than in their houses in Thebes.

regularly performed rituals in tombs and thus were more likely than most Egyptians to store their private ar-

provenance could explain why so many of the papyri belong to mortuary priests since many mortuary priests 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 piece-

meal 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 ªabu el-Naga excavated by H. Carter and Lord Carnarvon in 1912.851 The Archive of Psenminis son of Bel (Dem. P|-ßr-mn s| Bl), consisting of twenty-seven papyri, was discovered in two sealed jars in a New Kingdom tomb in Dra ªabu 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. hr-y-hb.w, Gr. ταριχευτοί) and choachytes (Dem. w/h.w-mw, Gr. χωαχύται). 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 ‘Imn-ipy n pr-imnt Niw.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. shm.t).853 Evidently the papyri pre-

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 nineteen century by European collectors who subsequently donated or sold them piece-

meal to various museums, thereby obscuring whether they were originally found together in private archives.

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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 ªabu el-Naga excavated by H. Carter and Lord Carnarvon in 1912.851 The Archive of Psenminis son of Bel (Dem. P|-ßr-mn s| Bl), consisting of twenty-seven papyri, was discovered in two sealed jars in a New Kingdom tomb in Dra ªabu 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. hr-y-hb.w, Gr. ταριχευτοί) and choachytes (Dem. w/h.w-mw, Gr. χωαχύται). 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 ‘Imn-ipy n pr-imnt Niw.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. shm.t).853 Evidently the papyri pre-
ferred religious status designations, which most women lacked, to occupational descriptions. The evidence for female taricheutes is more ambiguous.

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. 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. P:ht s/ P:hr-lnsw) was largely described by E. Révillout in 1880, omitting only one papyrus in the Louvre and one in Marseille. 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). 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 ostracan, O. BM 31274 (OrSuec 17: 39–40, 42 [¶13]); see plate 30.

The Archive of the womanSenatumis daughter of Snachomneus (Dem. T:šr.t-im ta Ns-n'ysw-hmn-iw) was largely published by N. J. Reich in 1914. 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). 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. 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 s/ Ns-n'ysw-hmn-iw) is, however, titled both pastophoros and choachyte and may be named in a list of choachytes on an ostracon from early Ptolemaic Thebes, OIM 19292 (Cat. no. 4). Her sister Taous daughter of Snachomneus (Dem. Ta-‘t ma Ns-n'ysw-hmn-iw) married another pastophoros who was an uncle of the archive owner Pechutes son of Pchorchonsis; see plate 31.
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-Naga²⁶² and was partly published by el-Amir in 1959.⁶³ The archive consists of twenty-seven papyri dating from Egyptian year 7 of Philip Arrhidaeus to Egyptian year 5 of Ptolemy IV (327 to 311 B.C. = fifteen years).²⁶⁴ Much of the Archive of Psenminis son of Bel concerns property that belonged to the pastophoros Teos son of Osoroeris (Dem. Ḫd-hr s| WsÈr-wr) who may be named in a list of choachyttes on an ostraca from early Ptolemaic Thebes, OIM 19321 (Cat. no. 30). The archive also contains the marriage contract made by the pastophoros Amenothes son of Parates (Dem. Ḫm-htp s| Pa-rt) for his wife, who apparently gave it to the owners of the Archive of Psenminis son of Bel for safekeeping.²⁶⁵ Amenothes son of Parates may be Taxpayer 6; see plate 31.

The Archive of the choachytess Teineni daughter of Teos (Dem. Tš-y-nny ta Ḫd-hr) was published in 1939,²⁶⁶ though in 1954 V. Struve described further papyri in Moscow.²⁶⁷ 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).²⁶⁸ One papyrus in the Bibliotheque Nationale et Universitaire in Strasbourg was purchased in 1899 by W. Spiegelberg in Egypt,²⁶⁹ 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.²⁷⁰ 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 1898/1899.²⁷¹ Three papyri in the Pushkin Museum of Fine Arts in Moscow fit with this thesis since they were acquired from V. S. Golenisheff who collected antiquities in the 1890s,²⁷² 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. Raïfé in March 1867 in Paris,²⁷³ who may have purchased it from the Anastasi collection in 1857 at his sale in Paris.²⁷⁴ Curiously, the choachyte Teineni daughter of Teos was also the owner of one of the papyri in the Archive of Psenminis son of Bel.²⁷⁵ 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. Ḫd-hr and Tš-b) was described by Quaeghebeur in 1979 and was published by Depauw in 2000.²⁷⁶ 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-

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²⁶⁴. 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.
²⁶⁵. P. Phil. 29-86-517 (P. Phil. dem. 13).
²⁶⁶. Glanville, Theban Archive.
²⁷⁵. P. Phil. 29-86-524 B (P. Phil. dem. 12).
²⁷⁷. 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 1900 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 P:ti-g(?) (Dem. Ta-mn tā P:ti-gi) was published by G. Vittmann in 1980. 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 Amenothes son of Psenamounis (Dem. ‘Imn-ḥtp s: P:šr-imn) sells all his property to the woman Taminis daughter of P:ti-g(?) who is probably his wife, in return for support in old age. Taminis most likely would not have kept these papyri at home, where Amenothes 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. Amenothes son of Psenamounis may be Taxpayer 27.

The Archive of the pastophoros Panouphis son of Psenenteris (Dem. Pa-nfr s: P:šr-nfr-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). 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. Panouphis’ father Psenenteris son of Panouphis may be Taxpayer 17, his grandfather Panouphis son of Petenephotes 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 Espemetis (Dem. Pa-n: s: Ns-pi-mty) was first correctly identified by Pestman in 1995. 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). 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 Espemetis may be Taxpayer 39. Panas son of Espemetis 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. 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). 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 Khabbabash, 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.
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: 95–98 + P. Lond. gr. III 1202). I would also include P. Wien 6052 (Aegyptus 49: 35–42).
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 Bibliothèque 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. Cattaui (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 Bibliothèque 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 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 Hermopolis, 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 accidently ended up in the same collections, forming “dossiers,” if they had been found separately.889

888. O. Bodl. Eg. Inscr. 1031 (DO Matth 198 = DO Varia 31) is attributed to Elephantine but names the well-known Theban Taxpayer 34, Apollonios son of Kalikrates.
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 ostracon, O. Strasbourg D 2037 (DO Carnarvon), was discovered in the Ptolemaic vaulted tombs in the Birabbi 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 sebakhn 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-n| s| P|-h≤l-˙nsw), 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), an idea revived by S. P. Vleeming. 896

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 sebakhn for fertilizer was introduced to Egypt by the British, but precisely the time when antiquities hunters like G. B. Belzoni and B. Drovetti

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893. Vleeming, Ostraka Varia, p. 121.
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 Amenothes son of Parates (Dem. ‘Imn-htp s 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.

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\(^{898}\) 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 ostracon (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.

CATALOGUE NO. 1

Registration Number: OIM 19158  Photograph: Plate 1
Nelson Collection Number: N69  Description: Pottery ostracon, 7.2 \(\times\) 5.7 cm
Date: Year 36 (of Ptolemy II), Pharmouthi 29 = 19 June 249 B.C.
Content: Receipt for price of oil

TRANSLITERATION

1. \(\text{Ta-w|}(?) \text{t} \text{a P|-h≤l-˙nsw h≥d≤} 1/3 \text{ swn nh≥h≥}\\)
2. \(\text{idb 4 pr.t sh≤ Ns-mn h≥.t-sp 36 idb 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 \(\text{pr.t}\) over \(\text{šmw}\).
\(^c\) 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 ostracon, 8.1 \(\times\) 5.8 cm
Date: Year 34 (of Ptolemy II), Pachons 14(?) = 5 July 251 B.C.
Content: Receipt for salt tax

TRANSLITERATION

1. \(\text{ºImn-h≥tp (s|)} \text{ Pa-r|t kt 1/2 (n) ḫd ḫm:}\\)
2. \(\text{n h≥.t-sp 34 sh ḫhwty-ır-rḥ-s}\\)
3. \(\text{n h≥.t-sp 34 idb 1 šmw sw 14(?)}\\)

Second hand
4. \(\text{sh ḥṛw|w s| Ns-mn ḫt kt 1/2}\\)

TRANSLATION

1. Amenothes (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 \(\text{šmw}\) over \(\text{pr.t}\).
CATALOGUE NO. 3

Registration Number: OIM 19291  Photograph: Plate 2
Nelson Collection Number: N257  Description: Pottery ostracon, 8.0 x 6.3 cm
Date: Second to first centuries B.C.
Content: Accounts

TRANSLITERATION
1. sw 26(?) p:iw
2. n-qr.t ḫr nn rmt 2
3. iw inzw s (r)-bnr (n) sw 25(?)
4. T:r-šr.t-dhwty ḥd 70
5. ks [ ] ḥd 1...
6. sw 27(?) ky rmt iw inzw 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 ostracon 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” (\(r.ÈnÚw r t| ˙|s.t\)). 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 \(sdm|z|f\) 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 ostracon and is therefore illegible.

COMMENTARY
This ostracon 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 ostracon, but a reference to “burial” (\(ks\)) in line 5 and payment is made “in the name of” (\(rn\)) people “who are brought (out)” (\(iw inzw s [r-bnr]\)), as in many of the burial tax receipts.
CATALOGUE NO. 4

Registration Number: OIM 19292
Nelson Collection Number: N258
Date: Reign of Ptolemy III(?) = 246–222 B.C.
Content: List of names

TRANSLITERATION

1. …[…]
2. P ś-r-n-tr.w s: P ś-r-mn(?)
3. tb(?) Dḥwty-sdm s: Pa-nfr
4. [Ḥr(?) s: (?)] Pa-mm
5. P ś-ti-nt(?) Pa-nfr s: Ns-n्यw-ḥmn-iw
6. Ḥmn-hṭ s: P ś-r-ḥmn
7. Ns-p-ḥt
8. Pa-[ḥr(?)] s: Pa-nfr
9. Ḥr s: Ḥmn-hṭ
10. Ṙrw:

TRANSLATION

1. …[…]
2. Psenenteris son of Psenminis(?)
3. oboli(?) Thotsutmis son of Panouphis
4. [Horos(?)] son of(?) Paminis
5. Petenethis(?)[Panouphis son of Snachomneus]
6. Amenothos son of Psenamounis
7. Espemetis
8. Pa[os(?)] son of Panouphis
9. Horos son of Amenothos
10. Lolous

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 Ḥr “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

Registration Number: OIM 19293

Nelson Collection Number: N259

Photograph: Plate 3

Description: Pottery ostracon, 8.6 × 5.3 cm

Date: Year 21(?) (of Ptolemy II?) = 28 October 265 to 27 October 264 B.C.

Content: Receipt for money payment

TRANSLITERATION

1. P:\-śr-\dhwty(?) s:\ Dd-ḥr ḥḍ 1/3
2. h:\t-sp 21(?) sh\ n ibd 3 ... sw 12(?)

TRANSLATION

1. Psenthotes(?) son of Teos, a 1/3 silver (kite)\nb
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. P:\-my) son of Teos; compare OIM 19344 (Cat. no. 51) and OIM 19352 (Cat. no. 58); he is either Psenthotes (Dem. P:\-śr-\dhwty) or just possibly Taxpayer 15, Psenchonsis (Dem. P:\-śr-\lnsw) 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 šḥ.t.

CATALOGUE NO. 6

Registration Number: OIM 19294

Nelson Collection Number: N260

Photograph: Plate 3

Description: Pottery ostracon, 6.0 × 5.8 cm

Date: Year 38 (of Ptolemy II), Pharmouthi 1 = 22 May 247 B.C.

Content: Receipt for price of oil

TRANSLITERATION

1. Ta-mn ta Pa-r∞ h≥d≤ 1/6 swn
2. nh\ ibd 2 pr.t sh\ Ns-mn
3. n h:\t-sp 38 ibd 4 pr.t sw l

TRANSLATION

1. Taminis daughter of Parates, a 1/6 silver (kite)\b for the price
2. of oil of Mecheir,\c has written Esminis\d 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.
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 ostracon, 5.4 x 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. P|-ßr-Èmn s| Pa-n| mh≥.k n h≥d≤
2. nt ph r-r≤k h≤n h≥d≤ 5 nt n| w|h≥-mw.w
3. ti s.t(? r hw-t-ntr r nζ(?) b|k(w) r.ir=r n(? t= w
4. r.ir= y n| w|h-mw.w h= r(?) p|y rmt h{n sw
5. sh| Pa-rt s: Hr-m-hb(?) n h|-t-sp 15 ibd 1 s| t sw 12(?)
6. n pr-ª: Prtwmys

TRANSLATION
1. Psenamounis son of Panas, you are filled with the money
2. which has come to you from the 5 silver (deben) which the choachytes
give it (?) to the temple, according to the documents which we made (them),
3. which I made (for) the choachytes for each (?) (lit. under this) man among them,
5. has written Parates son of Harmais (?) on Egyptian year 15, Thoth d 12(?)
6. of pharaoh Ptolemy (I[?] or II[?]).

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 s| t over pr t or s<ww.
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 ostracon 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

Registration Number: OIM 19296
Nelson Collection Number: N262
Photograph: Plate 4
Description: Pottery ostracon, 7.6 × 7.5 cm
Date: Year 25(?) (of Ptolemy II?), Pachons 10 = 3 July 260 B.C.
Content: Receipt for burial tax

TRANSLITERATION

1. rn ʾImn-h≥tp s| Pa-r∞ h≥d≤ k≥t 1/2 n h≥d≤ mr ˙|s.t
2. rn Pa-Èry p| rmt ºIpy r.in z:w
3. r p| immt(?) n ibd 4 pr.t(?)
4. sh≤ ʾImn-rwß(?) h≥|.t-sp 25(?) ibd 1 šmw sw 10

TRANSLATION

1. In the name of Amenothes son of Parates,a 1/2 silver kiteb for the money of the Overseer of the Necropolis
2. in the name of Paeris the man of Luxorc 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” (p: rmt ḫnt-mn), O. BM 5766 ( OrSuec 23–24: 17–18 [¶9]) for a “woman of Elephantine” (t: rmt t Yb[?]), and perhaps DO Louvre 74 (pp. 153–54, pl. 19) for a “man of T|-s.t-tmy” (p: rmt T|-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 t| h:s.t; the article is clearly p: rather than t; and what follows differs from the writing of h:s.t in the title mr h:s.t in line 1. For r pr immt as a variant of r t| h:s.t, see OIM 19316 (Cat. no. 26). Another variant is r p: ḥrr; see O. Brook. 37.1862 (Mél. Mariette: 152 [¶10]).
e The writing of the season name in line 4 is probably ʾšmw 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 ʾšmw, 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.

CATALOGUE NO. 9

Registration Number: OIM 19297
Nelson Collection Number: N263
Date: Year 38 (of Ptolemy II), Pachons 5 = 25 June 247 B.C.
Content: Receipt for price of oil

TRANSLITERATION
1. … ta P:i-sr-imn hq 1/12 tb′ 1/2 sw
2. [n]hnh ibd 4 pr.t sh Ns-mn
3. n h:i-t-sp 38 ibd I šmw sw 5 Ta-mn t:y:t sn.t(?)
4. tb′ 1/2 sh

TRANSLATION
1. … daughter of Psenamounis, 1/12 silver [kite] 1/2 obol for the price of oil
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-signal.
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

Registration Number: OIM 19298
Nelson Collection Number: N264
Date: Phamenoth(?)
Content: Receipt for burial tax(?)

TRANSLITERATION
1. in Dḥwty-sdm s: P:i-nfr(?)[…]
2. mr h:i:s.t rn P:i-ti[…]
3. msgy(?)-s hRs(?)-[…]
4. Ḥnsw-m:i-hrw(?) ibd 3 pr.t[…]

TRANSLATION
1. Thotsutmis son of Panouphis(?), a has brought […]
2. Overseer of the Necropolis in the name of P:i-ti[…]
3. … has written Wrš(?)-[…]
4. Ḥnsw-m:i-hrw(?) (on) Phamenoth b […]

NOTES
a The top of the sn-sign appears to be ligatured to the t-signal.
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 šnw over pr.t.

CATALOGUE NO. 11

Registration Number: OIM 19299
Nelson Collection Number: N265
Date: Year 13 (of Ptolemy II?), Khoiak 27 = 23 February 272 B.C.
Content: Receipt for yoke tax

TRANSLITERATION

1. Dd-hr s P:t-nfr-htp kt 1 n
2. hdbh h:t-sp 13 sh Pa-hy
3. ibd 4 iht 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)

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. ll), 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 iht over pr.t or šnw.

CATALOGUE NO. 12

Registration Number: OIM 19300
Nelson Collection Number: N266
Date: Year 13 (of Ptolemy II?), Phamenoth 9 = 6 May 272 B.C.
Content: Receipt for yoke tax

TRANSLITERATION

1. Dd-hr s P:t-nfr-htp hdt 1/3(?)
2. hdbh h:t-sp 13 sh Pa-hy
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)
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 ñmw.

CATALOGUE NO. 13

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TRANSLITERATION

1. i-r-hr P|-šr-ḥns w s: Dd-hr my ën z w
2. p| rmt 2 r.in z w r t| h:s.t(?)
3. n ibd 4 ñmw(?) …
4. …
5. sḥ …

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.r-hr “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 Psenthotes (Dem. P|-šr-ḏhwty) son of Teos, nor Taxpayer 13, Pemaus (Dem. P|-my) son of Teos.

c The short writing of the season name favors the reading ñmw over pr.t.
CATALOGUE NO. 14

Registration Number: OIM 19302
Nelson Collection Number: N268
Date: Phamenoth 13(?)
Content: Receipt for price of oil

TRANSLITERATION

1. Dḥwyt-sdmj s| Pa-nfr tb³.t 1.t
2. swn nhh ibd 2 pr.t
3. sḥ 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 nhh “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

Registration Number: OIM 19303
Nelson Collection Number: N269
Date: Year 33 (of Ptolemy II), Pachons 10 = 1 July 252 B.C.
Content: Receipt for price of oil

TRANSLITERATION

1. ʿImn-htp s| Pa-rṭ
2. Tʃ-šr.t-mnj tq ʿImn-htp ḫd 1/4
3. swn nhḥ ibd 4 pr.t
4. sḥ Ns-mn n ḫ.t-sp 33
5. ibd 1 šmw sw 10

TRANSLATION

1. Amenothes son of Paratæsa and
2. Senmonthis daughter of Amenothes,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. Pachonsd 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

Registration Number: OIM 19304
Nelson Collection Number: N270
Date: Year 38 (of Ptolemy II), Phamenoth 15 = 6 May 247 B.C.
Content: Receipt for price of oil

TRANSLITERATION

1. Pš-šr-hnsw s: Dd-hr ḫd 1/4 swn nhḥ
2. ibd 2 pr.t šḥ ṃs-mn ḫ ḫ.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 e 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 ostracon, 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. t(?) 1/2
2. hd kt 1 1/3 tb. t 1/2
3. 2/3 tb. t 1/2
4. kt 2
5. kt 1

Column II
1. ‘Imn-htp(?) [...] 2. P.-rw [...] kt 1/2 tb. t 1/2
3. P. š-r-lnsw | s: Qd-hr kt 1/2 [...] 4. P.-wrn [...] 5. Qd-hr (s: Pa-h) y hd [...] 6. P. ti-ni.t(?) | tb. 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. Amenothes(?) [...] 2. P.-rw [...] 1/2 (silver) kite, 1/2 obol

NOTES

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 apomoira; see Section 4.1.B.2.

The relationship between the price of fruit and the fruit tax, if any, is unknown.

Perhaps Taxpayer 15, attested from year 19 (of Ptolemy II?) to year 8 (of Ptolemy III?) in his ostraca.

A Teos son of Pais is Taxpayer 10, attested from year 12 (of Ptolemy II?) to year 31 (of Ptolemy II) in his ostraca.

Compare OIM 19292 (Cat. no. 4), line 5.

COMMENTARY

OIM 19305 and OIM 19380 are two fragments of a much larger account ostracon.
CATALOGUE NO. 18

Registration Number: OIM 19306  Photograph: Plate 9
Nelson Collection Number: N272  Description: Pottery ostracon, 10.0 × 6.4 cm
Date: Year 37(?) (of Ptolemy II), Phaophi 20+ = 12–21 December 249 B.C.
Content: Receipt for fruit tax

TRANSLITERATION
1. in ūmn-htp sḥ P ≥šr-īmm ḫ t 2
2. ḫ t sg ṣḥ P ≥šr-īmm sẖ ṭ y-ḥr-p t- tḥ ṭ -sp 37(?) ibd 2 ḫ t sw 20+

TRANSLATION
1. Amenothes 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 apomoira 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 ḫ 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

Registration Number: OIM 19308  Photograph: Plate 10
Nelson Collection Number: N274  Description: Pottery ostracon, 6.7 × 5.9 cm
Date: Year 27 (of Ptolemy II), Phaophi 27 = 22 December 259 B.C.
Content: Receipt for days (of service?)

TRANSLITERATION
1. Pa-rt sẖ ’l ḡ nft-ḵ ḫ ṣḏ ṣḏ ṭ-šmr-t-nt
2. ū ṣẖ P ≥šr-īmm-nsw-tś ṭ y tw ṣḏ ṣḏ ṭ y ḫ rt(?) 2
3. ṣẖ P Ᾰ-by(?) ḫ rt ṣḏ ṣḏ ṭ -sp 27
4. ibd 2 ḫ t sw 27

TRANSLATION
1. Parates son of ’l ḡ nft-ḵ ḫ ṣḏ ṣḏ ṭ-šmr-t-nt 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 sẖ P iy-ḵ , but I prefer to read Pa-rt sẖ ’l ḡ nft-ḵ in both cases. He is perhaps to be identified with a pastophoros of Amenophis in the west of Thebes, Parates son of ’l ḡ nft-ḵ , 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 ’l ḡ nft-ḵ who is the addressee of P. Teos-Thanabis 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 ḫ rt “day(s)” as the editor does in O. BM 5702, but the word is not clear in either text.
The scribe is the same as in O. BM 5702, which the editor reads as \( P : b : y \), but the first sign is clearly a short \( Pa \). The following group could perhaps be read as \( h : b \) with a short \( h \) rather than \( by \), in which case the scribe might be identified with a scribe \( Pa : h \) \( s : Ns : hr (?) \) who is attested in O. BM 5678 (OrSuec 30: 34–35 [¶24]), dated to year 27, Epeiph 12, and/or a \( Pa : bh \) \( s : Hr \) 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.

The shape of the initial sign of the season name favors \( |\hat{o}.t \) over \( pr.t \) or \( ßmw \), 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**

- **Registration Number:** OIM 19309  
  **Photograph:** Plate 10
- **Nelson Collection Number:** N275  
  **Description:** Pottery ostracon, 8.6 × 8.0 cm
- **Date:** Year 17(?) (of Ptolemy III?) = 20 October 231 to 19 October 230 B.C.
- **Content:** Receipt for salt, wool(?), and income of a server taxes

**TRANSLITERATION**

1. \( Kll s : Dd : hr … \)
2. \( Ta : iw z y : iw (?) … \)
3. \( h : d : k t 1 (t b : t ) 1 t h d 1 / 3 (t b : t ) 1 t 1 / 4 [h d] \ h m : h d i n : s n (?) \)
4. \( h : t : s p 17 s h P : t i : h n s w P : b : t \)
5. \( p : j : z f s r h : d : k t 1 / 2 (t b : t ) 1 t 1 / 2 1 / 4 h d \ h m : s p r m t (?) \ h w z f s m [s (?) ] \)
6. \( n h : t : s p 17 s h P : t i : h n s w \)

**Second hand**

7. \( s h W s i r : w r s : H r \)

**TRANSLATION**

1. Krouiris son of Teos …
2. \( Ta : iw z y : iw (?) … \)
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.):\(^d\) (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. \( h d : k t 1 , w p : s t \)) 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. \( t y z f r m t : t \)), but this requires a fusion of \( z f \) in \( t y z f \) with the first stroke of \( r m t : t \).

\(^b\) \( 1 / 3 \) 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 Petechonis (son of Psenthotes) 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.

c 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

Registration Number: OIM 19310
Nelson Collection Number: N276
Date: Year 37 (of Ptolemy II), Pachons 1 = 21 June 248 B.C.
Content: Receipt for price of oil

TRANSLITERATION

1. Pa-hy $ Pa-r$:t 1/6 swn n$h$
2. ibd 4 pr.t sh Ns-mm
3. n h:t-sp 37 ibd 1 šmw sw 1

TRANSLATION

1. Paches son of Parates,\textsuperscript{a} 1/6 (silver) kite\textsuperscript{b} for the price of oil
2. of Pharmouthi,\textsuperscript{c} has written Esminis\textsuperscript{d}
3. on Egyptian year 37, Pachons\textsuperscript{c} 1

NOTES

\textsuperscript{a} Taxpayer 28.

\textsuperscript{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).

\textsuperscript{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.

\textsuperscript{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).
7. CATALOGUE OF EARLY PTOLEMAIC OSTRACA IN THE NELSON COLLECTION

CATALOGUE NO. 22

Registration Number: OIM 19311  Photograph: Plate 11
Nelson Collection Number: N277  Description: Pottery ostracon, 7.0 × 6.8 cm
Date: Year 27 (of Ptolemy II), Hathyr 9 = 3 January 258 B.C.
Content: Receipt for salt tax

TRANSLITERATION

1. Ti-šr-t-mnt ta ‘Imn-h≥tp 1/4 h≥d h≥m; h≥.t-sp 27 sh
2. P≥-ti-…(? ) h≥.t-sp 27 ibd 3 iḥ.t(?) sw 9

Second hand
3. ibd 3 iḥ.t(?) sw 9 1/4 sh
4. P≥-šr-mm s; P≥-ti-…(? )

TRANSLATION

1. Senmonthis daughter of Amenothes, 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 bšt and t: respectively, and if there were less space between them, it would be tempting to restore P≥-ti-šbšt1 [s; Pa]-t:1 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 :ḥ.t over pr.t or šmw.
CATALOGUE NO. 23

Registration Number: OIM 19312  Photograph: Plate 11
Nelson Collection Number: N279  Description: Pottery ostracon, 6.6 × 6.3 cm
Date: Year 19 (of Ptolemy II?), Pakhon 20 = 15 July 266 B.C.
Content: Receipt for burial tax

TRANSLITERATION

1. ‘Imn-rwß s Twtw p mr h’s.t p nt dd(?)
2. ‘Imn-h≥tp s P-rt p w|h≥-mw ti z k n z y ḳt 1/2
3. ℓgd mr h’s.t rn Ns-mn …
4. wªb(?) n Hr-mn(?) … šḥ
5. ‘Imn-h≥tp s P-ṭi-mn r Hr-wsf h’s.t-sp 19
6. ibd ġšmw šw 20

TRANSLATION

1. Amenrosis son of Totoes, the Overseer of the Necropolis is the one who says to
2. Amenothes son of Parates, the choachyte: you have given to me 1/2 (silver) kite for
3. the money of the Overseer of the Necropolis in the name of Esminis …
4. wªb-priest(?) d of Hr-mn(?) … e has written
5. Amenothes son of Peteminis at his command on Egyptian year 19,

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 wªb-priest in other burial tax receipts; see O. Brook. 37.1856 (Mél. Mariette: 149 [¶5]) for a wªb-priest of Sobek; see O. Brook. 37.1861 (Mél. Mariette: 149–50 [¶6]) for another wªb-priest of Sobek; and see O. BM 5775 (OrSuec 23–24: 15–16 [¶7]) for a wªb-priest of Montu.

e For a cult of Hr-mn in the Theban area, see Andrews, Ptolemaic Legal Texts, p. 20 (n. 11), together with de Meulenaere, “Prosopographie thébaine,” p. 89. A “temple endowment” (ḥtp-ntr) of Hr-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 Hr-mn may end in a place name determinative.

f The scribe Amenothes 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
Nelson Collection Number: N280
Date: Year 15 (of Ptolemy II?), Mesore 2 = 26 September 270 B.C.
Content: Receipt for yoke tax

TRANSLITERATION

1. "Imn-h≥tp s| Pa-rt h≥d≤ 1/3(?)
2. h≥d≤ nh≥b h≥|.t-sp 15 sh≤ Pa-˙y
3. ibd 4 Šmw sw 2

TRANSLATION

1. Amenolethes son of Parates, a 1/3(?) silver (kite)
2. for the yoke tax b of Egyptian year 15, has written Paches c (on)

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 nh≥t-tax receipt from Thebes between years 11 and 16, probably of Ptolemy II. See Vleeming, Ostraka Varia: 104 (n. ll), 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
Nelson Collection Number: N282
Date: Year 19 (of Ptolemy II?), Hathyr 19 = 15 January 266 B.C.
Content: Receipt for yoke tax

TRANSLITERATION

1. P|-ßr-˙nsw s| D¯d-h≥r k≥t 1 n
2. h≥d≤ nh≥b n h≥|.t-sp 19 sh P|-ªªn h≥|.t-sp 19
3. ibd 3 ˙.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. P|-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).
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).

The shape of the initial sign of the season name favors ṭḥ.t.

CATALOGUE NO. 26

Registration Number: OIM 19316
Nelson Collection Number: N283
Photograph: Plate 13
Description: Pottery ostracon, 7.0 × 6.5 cm
Date: Year 2[3? (of Ptolemy III), Tybi?] 19 = 5 November 225 B.C.
Content: Receipt for burial tax

TRANSLITERATION
1. in P ḫ
2. p: ḫ-mw ḫImports 7 ḫw t-ntr
3. ṭn ṭ: ṭ-ḥns ṭ: ṭ

TRANSLATION
1. Pales,
2. the choachyte, has brought 7 obols to the temple
3. in the name of Senchonsis who was brought
4. to the west in Egyptian year 2[3(?), Tybi(?)] 19,
5. has written Pa-imports 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 p: with the cardinal directions. r pr inmt “the west” is a rare variation on the phrase r t: ḫImports t: ḫImports t: ḫImports ṭImports “to the necropolis,” which often follows the phrase r Imports ṭImports ṭImports “who was brought” in burial tax receipts. For another variant, r p: ṭImports “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 t: ḫImports t: ḫImports.
d The smudged area clearly ends in a vertical stroke, which could be ibd l; 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.
7. CATALOGUE OF EARLY PTOLEMAIC OSTRACA IN THE NELSON COLLECTION

CATALOGUE NO. 27

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</table>

**TRANSLITERATION**

1. in ‘Inn-htp s: Pa-rḥ ḥḏ [kt 2] 1/2 rn Ta-imn(?) nt iw [ṭtyz(?) rs]  
2. t: ıs.t n p: gl-ṣr mḥt t: ıs.t Mnt-hṭp  
3. ıḥbt p: mot(?) imnt [p: t] tw r dṃ n: hyn.w  
4. tḥ ıs.t nt ḥṛy […] sh tḥ-ti-imn-nsw-tḥ.wy s: ṭḥ:  
5. wrm n ḥḥ-t-sp 24 ṭbd 2 [pṛ.t(?)] ‘rky n pṛ-tḥ: ṭḥ  
6. Pṛwms s: Pṛwms ırm  
7. Pṛwms ṭḥ zf śr

**TRANSLATION**

1. Amenothes son of Parates\(^a\) 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-hṭp,  
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 ḥḥ.t and the length of the season name favors pṛ.t over ṭḥm.
CATALOGUE NO. 28

Registration Number: OIM 19318  
Photograph: Plate 14  
Nelson Collection Number: N285  
Description: Pottery ostracon, 9.5 × 5.5 cm  
Date: Year 13 (of Ptolemy II?), Phaophi 9 = 7 December 273 B.C.  
Content: Receipt for yoke tax

TRANSLITERATION

1. ḏd-hr s: P-ti-nfr-htp hqd 1/6 (?)  
2. Pa-rt p:yz g sn hqd 1/3  
3. kī 1/2 (?) hqd nhb (?) n ḫ.t-sp 13 (?)  
4. śḥ P-a-hy ibd 2 śḥ.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 hqd 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 démotic 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-rt by the same scribe in OIM 19313 (Cat. no. 24). Devauchelle, “Notes sur quelques ostraca démotoiques,” 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. 11), 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 ostracon, 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. P|-tÈ-Èmn-nsw-t|.wy s| P|-wrm p| nt d≤d n
2. ¹Imm-htp s| Pa-r∞ tÈÚk nÚy
3. h≥d≤ k≥t 1 rn Ta-…(?). hn’ Ta-hb t; ‘`;m.t
4. n≥ rmt.w t; is.t tmy r.in zwr t; h≥s.t rn …
5. h≥.t-sp 20.t ibd 2 pr.t sw 20 n pr-¢;
6. Ptrwmys s| Ptrwmys

TRANSLATION

1. Petemestous son of Poulemis(?).a is the one who says to Amenothes son of Parates:b you have given to me
2. 1 silver kitec 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, Mecheirf 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” (t; ‘`;t.m.t), see O. BM 5730 (OrSuec 23–24: 27–29 [¶16]) and O. BM 5738 (OrSuec 23–24: 36 [¶22]). For a “shepherd” (p; ‘`;im), 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” (p; rmt t; s.t tmy), see DO Louvre 74 (pp. 153–54, pl. 19). The editor took T;-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 :h.t is excluded, and the curved shape of the third sign of the season name would favor pr.t over 3mw.
TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

CATALOGUE NO. 30

Registration Number: OIM 19321
Nelson Collection Number: N288
Photograph: Plate 16
Date: Late reign of Ptolemy II(?) = 285–246 B.C.
Content: List of names

TRANSLITERATION

Column I
1. n| rmt.w nt iw(?) th
2. Pa-nfr s| Dd-hr
3. Pa-hr s| Pa-nfr
4. Pa-ly
5. 'Imn-htp s| P:šr-t:y-mn
6. Rw:
7. P:š' n
8. Dd-hr s| WsÈr-wr
9. P:šr-n| ntr.w s| Pa-nfr
10. P:š-htr

Column II
1. P:š-ti-imn-nsw:wy …
2. Hr-s| ēs.t s| 'Imn-htp
3. H:š-hi.t
4. Hr s| 'Imn-htp
5. …
6. Ns-p:š-nty

TRANSLATION

Column I
1. The men who received(?) straw:
2. Panouphis son of Teos
3. Paos son of Panouphis b
4. Pales
5. Amenothes 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 Amenothes f
3. Haecies
4. Horos son of Amenothes 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

Registration Number: OIM 19322  Photograph: Plate 16

Nelson Collection Number: N289  Description: Pottery ostracon, 6.7 × 6.3 cm

Date: Year 28 (of Ptolemy II), Mecheir 27 = 16 October 257 B.C.

Content: Receipt for naubia

TRANSLITERATION

1. … ‘Imn-h≥tp s| Pa-r∞ nby 30
2. sh≤ … n h≥|.t-sp 28 Èbd 2 pr.t sw 27

TRANSLATION

1. … Amenothes 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 Amenothes 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 šnw.
CATALOGUE NO. 32

Registration Number: OIM 19324
Nelson Collection Number: N291
Photograph: Plate 16
Description: Pottery ostracon, 6.3 \( \times \) 6.0 cm
Date: Year 27 (of Ptolemy II), Hathyr 6 = 31 December 259 B.C.
Content: Receipt for salt tax(?)

TRANSLITERATION

1. \( T+:\theta.r.t-mnt \) ta ‘lmm-hytp h\( \ddot{u} \) 1/2(?)
2. n h\( \ddot{u} \) h\( \ddot{m} \) n h\( \ddot{\eta} : t-sp \) 26 sh ‘l\( w \)-f\( w \)(?)
3. n h\( \ddot{\eta} : t-sp \) 27 ibd 3 \( \dot{h}.t \) sw 6(?)

TRANSLATION

1. Senmonthis daughter of Amenothes,\(^a\) 1/2(?) silver (kite)\(^b\)
2. for the salt(?) tax of Egyptian year 26, has written ‘l\( w \)-f\( w \)(?)
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 \( \dot{h}.t \). 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

Registration Number: OIM 19325
Nelson Collection Number: N292
Photograph: Plate 17
Description: Pottery ostracon, 9.3 \( \times \) 5.5 cm
Date: Hathyr 10 or 11(?)
Content: Receipt for salt tax(?)

TRANSLITERATION

1. … ‘A\( \theta \)-\( \nu \) \( t \)
2. \( \tau \) . \( \sigma \) … \( \tau \rho \sigma \)
3. \( \varSigma\mu\mu\nu\tau \) (\( \delta \sigma\omega\lambda\omega\iota \) 3)
4. ibd 3 \( \dot{h}.t \) sw 11 \( T+:\ddot{\sigma}.r.t-mnt \) h\( \ddot{u} \) 1/4(?) sh\( Hr\)\( \varepsilon \)w …(?)

TRANSLATION

1. … Hathyr 10(?)\(^a\)
2. …
3. Somm[o]nt(?),\(^b\) 3 obols.\(^c\)
4. Hathyr 11, Sommonthis,\(^b\) 1/4(?) silver (kite),\(^c\) has written Herieus …(?)

NOTES

\(^a\) It is tempting to read the Greek as ‘A\( \theta \)-\( \nu \) \( t \) 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, \( \varSigma\mu\mu\nu\tau \) may represent Demotic \( T+:\ddot{\sigma}.r.t-mnt \). Perhaps this is Sommonthis daughter of Amenothes, Taxpayer 19, who is well attested in the Nelson collection of ostraca; however, Sommonthis 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.
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 also wrote the Demotic text.

CATALOGUE NO. 34

Registration Number: OIM 19326
Nelson Collection Number: N293
Date: Fiscal year 25 (of Ptolemy II?), Pachons 15 = 8 July 261 B.C.
Content: Receipt for price of castor (oil)

TRANSLATION

1. Fiscal year 25, Pachons 16,
2. Emonatop son of Pi-
3. rit,a for the price of castor (oil)
4. which he received, 1 obol.b

NOTES

a The Greek name Ἐμονατος πα Πιρίτ is an idiosyncratic transcription of the name of Taxpayer 6, Amenothes son of Parates, who is well attested in the early Ptolemaic ostraca in the Nelson collection. The Greek transcription does not give the standard hellenized Sahidic forms for these names, Άμενοθ(ης) Παράτ(ου), and may give dialectical forms instead, which occur sporadically in Theban salt tax receipts.902 The Greek transcription also lacks decensional endings, which is not unusual in Theban salt tax receipts dating before ca. 250 B.C. and may support the suggestion that the scribe was an Egyptian writing Greek since Egyptians did not have the same urge to add Greek endings to Egyptian names that Greeks had;903 see Cat. nos. 35, 37–38. Thus instead of using the genitive declension, the Greek transcription indicates filiation with the Demotic masculine possessive prefix pa. The use of the possessive prefix to indicate filiation occurs sporadically from the Eighteenth Dynasty onwards904 and became regular in Coptic. Indeed, the Demotic feminine possessive prefix ta had already replaced s|t (nt) “daughter of ” in Upper Egypt in the early Ptolemaic period, though s|t (nt) continued to be written in the Fayum.

b 1 obol is the price of 1/2 kotule or 0.14 liter of castor oil; see Section 4.3.A. Castor oil was normally used for lighting, while sesame oil was used for cooking.

COMMENTARY

This text is written entirely in Greek but with a brush rather than a reed pen. The method of writing suggests that the anonymous scribe may have been an Egyptian writing Greek rather than a Greek since Egyptian scribes traditionally used a brush and Greek scribes a reed pen, and Egyptian scribes were perhaps more likely to adapt their old writing instrument to a new script than Greek scribes were to learn a new and more difficult writing instrument.905 See unpublished Greek ostracon MH 2175 for another receipt for “the price of castor (oil) which he received,” dated to fiscal year 25, Pharmouthi 14, written in a virtually identical hand, probably by the same Egyptian scribe.

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TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

CATALOGUE NO. 35

Registration Number: OIM 19327
Nelson Collection Number: N294
Photograph: Plate 18
Date: Year 30 (of Ptolemy II), Phamenoth/Pharmouthi 24 = 17 May/16 June 255 B.C.
Content: Receipt for price of oil

TRANSLITERATION

1. P|-ßr-˙nsw s| D¯d-h≥r
2. n swn nh≥h≥ n h≥|.t-sp 30 ibd 3 pr.t sh≤ N˙t-mnt(? n h≥|.t-sp
30 ibd 3 pr.t sw 24
Second hand
3. πέπτωκεν διὰ Συμμάχου
4. Ψεμμείν καὶ γυ(νή) (οβολοί 2)
5. h≥|.t-sp 30 ibd 4(?) pr.t sw 24 hd 1/6 n swn
6. nh≥h≥ n h≥|.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 Ψεμμείν is probably a transcription of the Demotic name P|-ßr-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, P|-ßr-˙nsw, 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

Registration Number: OIM 19328      Photograph: Plate 18
Nelson Collection Number: N295      Description: Pottery ostracon, 6.6 × 6.4 cm
Date: Fiscal year 12 = year 11 (of Ptolemy III?), Phamenoth 10 = 28 April 236 B.C.
Content: Receipt for salt and income of a server(?) taxes

TRANSLITERATION

1. (Ἐτών) Ἱβ Φαμενώ(θ) 1 Ἀλλης
2. καὶ τῶν λοιπῶν διὰ Σω-
3. στράτου
4. Πολύς (δραχμή) α (δραχμοί 5 1/2 1/4)
5. Πα-λή λέ 2/3 1/6 (τρια) 1.1 1/3 1/8 n ή: t-sp 11 šh
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. ... (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 P|-n| 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
Nelson Collection Number: N296
Photograph: Plate 19
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. Αµενωθ Τσεµµωντ
2. 'ιµν-ʰτ P: ɾt hḏ 1/3 tʰ'. t 1/2
3. [T'-ṣr.t-mnt(?)] t'yること s r hḏ 1/4 r ḫt 1/2 tʰ'. t 1/2 n hḏ hm:
4. hʰ.t-sp 23 sʰ Hr sʰ Ns-mn n hʰ.t-sp 23 ibd 3 pr.t sw 15
5. Illegible traces of Greek
6. Illegible traces of Greek

TRANSLATION

1. Amenoth (and) Tsemmont
2. Amenethes son of Parates, 1/3 silver (kite) 1/2 obol.
3. [Senmonthis(?)] his daughter, 1/4 silver (kite), makes 1/2 silver kite 1 1/2 obols for the salt tax of
4. Egyptian year 23, has written Horos son of Esminis on Egyptian year 23, Phamenoth 15.
5. Illegible traces
6. Illegible traces

NOTES

a The Greek names Αµενωθ and Τσεµµωντ probably represent the names of Taxpayer 6, Amenethes son of Parates, and Taxpayer 19, Senmonthis daughter ofamenothes, who are both well attested in the early Ptolemaic ostraca in the Nelson collection. For Αµενωθ πα Φαραχ = 'ιµν-ʰτ P: ɾt, see OIM 19330 (Cat. no. 38); for Τσοµµωντ = T'-ṣr.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, Αµενωθ(ης) and Σεµµωνθ(ις).

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 3.1.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-copyst 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.
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**TRANSLITERATION**

1. (Ἐστοῦς) ἲ Ἐπειφ κε πέπτωκεν
2. ἀλικής διὰ Κλετανάρου
3. Ἁμενοθ πα Φαρατ (ὀβολοί 4 1/2)
4. Ἀμοθίς ὑπὸ Πάτατας 1/3 (?) ἁμ: τε 1/2 ᾨ: τ-σπ 29 σή Δήωτη-ιρ-ρή-σ
6. [Third hand:] σή [ Дм-ﺣ-ﺳ s: Ἡ]

**TRANSLATION**

1. Fiscal year 30, Epeiph 25, it has fallen
2. for the salt tax through Kleitandro,
3. Amenoth son of Pharat, 4 1/2 (?) obols.b
4. Amenothes son of Parates, 1/3 (?) silver (kite) 1/2 obolb (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 Ἁμενοθ 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 [ Дм-ﺣ-ﺳ s: ], 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 Κλετανάρου and the same scribes Δήωτη-ιρ-ρή-σ, Π-η-ρ-μν, and Дм-ﺣ-ﺳ s: Ἡ. The editor reads the last scribe’s name as Дм-ﺣ-ﺳ s: Ἡ-ρ-η-τ, but the element read -η-τ is in fact a repetition of the amount paid, ἁ: 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

Registration Number: OIM 19332  
Nelson Collection Number: N299  
Photograph: Plate 20  
Date: Tybi 4  
Content: Receipt for price of oil

TRANSLITERATION

1. Ta-n| ta D¯d-h≥r tbª (|t)
2. swn niph
3. ibd 4 |h.t sh≤ 'ly-m-htp
4. ibd 1 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)

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 P|-tÈ-mnt s| ºIy-m-h≥tp, but 'ly-m-htp s| ºIy-m-h≥tp is more likely.

CATALOGUE NO. 40

Registration Number: OIM 19333  
Nelson Collection Number: N300  
Photograph: Plate 21  
Date: Khoiak 4  
Content: Receipt for burial taxes(?)

TRANSLITERATION

Recto

1. in P|-‘ly hd kt 1/2 (tbª) 1.t
2. rn Ta-…(?) ta Pa-n:
3. sh M|y-rs [s:\] P|-ti-wsir(?)
4. ibd 4 [:h.t] sw 4

Verso

1. in ... hd kt 1/2 (tbª) 1.t rn
2. Hr-p|-bk s:\ ‘Imn-htp(?) sh
3. M|y-rs s:\ P|-ti-wsir ibd 4 [:h.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 Amenothes(?) has written

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.

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 \(Hr-\text{rsn(?)…}\) by the editor; and perhaps one salt tax receipt, O. Leiden unnumbered (DO Leiden 2), read as … \(Pjy-\text{wsr(?)…}\) by the editor. Mires apparently did not like to waste space on ostraca because both O. Birbeh 3 and this ostracon 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. 42

Registration Number: OIM 19335
Nelson Collection Number: N302

Photograph: Plate 22

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. Ḥtr s; Pa-rt ḫd 1/4
2. s̃wn nḫḥ wp.t ibd 1 ḫh.t
3. ḫd 1/12 ibd 2 ḫh.t ḫd 1/6 šh Nṣ-
4. mn ḫ ḫ-t-sp 36 ibd 3 ḫh.t sw 7

Verso
1. ibd 3 ḫh.t sw 12 ḫd 1/6
2. šh Nṣ-mn ḫ ḫ-t-sp 36 ibd 3 ḫh.t sw 12

TRANSLATION

Recto
1. Hatres son of Parates, 1/4 silver (kite) for the price of oil, specification: Thoth,
3. 1/12 silver (kite), Phaophi, 1/6 silver (kite), has written Es-
4. minis (on) Egyptian year 36, Hathyr 7.

Verso
1. Hathyr 12, 1/6 silver (kite), c has written Esminis (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

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<th>Plate 22</th>
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<tr>
<td>Nelson Collection Number:</td>
<td>N303</td>
<td>Description:</td>
<td>Pottery ostracon, 7.0 × 5.6 cm</td>
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<tr>
<td>Date:</td>
<td>Year 8(?) (of Ptolemy III?), Pharmouthi 9 = 28 May 239 B.C.</td>
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<tr>
<td>Content:</td>
<td>Receipt for burial tax(?)</td>
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</tr>
</tbody>
</table>

**TRANSLITERATION**

1. \( P\dot{\dot{\dot{\dot{\ldots}}}} P\dot{\dot{\dot{\dot{\ldots}}}} \ldots \)  
2. \( rn \ldots \)  
3. \( dd \ldots \)  
4. \( n \dot{h}\dot{sp} 8(?) ibd 4 pr.t sw 9(?) \)

**TRANSLATION**

1. Psenchonsis(?) son of Psen-…[...]  
2. in the name of …[...]
3. … says …  
4. on Egyptian year 8(?), Pharmouthi 9(?)

### CATALOGUE NO. 44

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<th>Plate 23</th>
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<td>N304</td>
<td>Description:</td>
<td>Pottery ostracon, 7.1 × 6.2 cm</td>
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<tr>
<td>Date:</td>
<td>Year 37(?) (of Ptolemy II) = 24 October 249 B.C. to 23 October 248 B.C.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content:</td>
<td>Receipt</td>
<td></td>
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</tr>
</tbody>
</table>

**TRANSLITERATION**

1. \( T\dot{\dot{\dot{\dot{\ldots}}}} \dot{\ldots} \ldots \)  
2. \( n \dot{h}\dot{sp} 37(?) \dot{\ldots} P\dot{\dot{\dot{\dot{\ldots}}}} \)

**TRANSLATION**

1. Senmonthis daughter of Amen(?)-[...]
2. of Egyptian year 37(?), 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.
TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

CATALOGUE NO. 45

Registration Number: OIM 19338
Nelson Collection Number: N305
Photograph: Plate 23
Description: Pottery ostracon, 7.2 × 4.2 cm
Date: Year 38 (of Ptolemy II), Phamenoth 14 = 5 May 247 B.C.
Content: Receipt for price of oil

TRANSLITERATION
1. Ta-mn ta Pa-is.t h≥d≤ 1/6 swn nh≥h≥
2. Èbd 2 pr.t sh≤ Ns-mn n h≥|.t-sp 38
3. Èbd 3 pr.t sw 14

TRANSLATION
1. Taminis daughter of Paesis, 1/6 silver (kite) for the price of oil
2. of Mecheir, b has written Esminis c on Egyptian year 38,

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

Registration Number: OIM 19339
Nelson Collection Number: N306
Photograph: Plate 23
Description: Pottery ostracon, 6.9 × 5.6 cm
Date: Year 13 (of Ptolemy II?), Mesore 16 = 10 October 272 B.C.
Content: Receipt for yoke tax

TRANSLITERATION
1. °Imn-h≥tp s| Pa-d≤h≥wty h≥d≤ 1/3(?)
2. h≥d≤ nh≥b h≥|.t-sp 13 sh≤ Pa-hy
3. ibd 4 šmw sw 16

TRANSLATION
1. Amenothes 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. Amenothes son of Parates. However, it may be possible to identify this taxpayer with the pastophoros Amenothes son of Pathotes, his mother is Ta-mti, 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 nh-t-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 19318 (Cat. no. 28).

d The season name is perhaps šmw rather than pr.t, though even šh.t is possible, and the day number is perhaps 16 rather than 18.

CATALOGUE NO. 47

Registration Number: OIM 19340  Photograph: Plate 24
Nelson Collection Number: N307  Description: Pottery ostracon, 8.2 × 6.4 cm
Date: Year 6 (of Ptolemy III?), Phamenoth 25(?) = 14 May 241 B.C.
Content: Receipt for salt and income of a server taxes

TRANSLITERATION

1. Pостояннис son of Teos, a 5/6 (silver kite) 1 11/24(?) (ob.?)
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 P-o-n 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

Registration Number: OIM 19341  Photograph: Plate 24
Nelson Collection Number: N308  Description: Pottery ostracon, 6.8 × 3.3 cm
Date: Year 4 (of Ptolemy III?) = 23 October 244 to 22 October 243 B.C.
Content: Receipt for naubia

TRANSLITERATION

1. Pa-ḥy s; Pa-r∞ nby 30
2. n hː.t-sp 4(?) [sh … s #: (?) P #: (?)-ti(?)]-hnsw

TRANSLATION

1. Paches son of Parates, a 30 naubiab
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 -hnsw at the end of the scribe’s father’s name are preserved, but the tall stroke before -hnsw could belong either to -ti- or -ṣr-.

CATALOGUE NO. 49

Registration Number: OIM 19342  Photograph: Plate 24
Nelson Collection Number: N309  Description: Pottery ostracon, 6.9 × 4.8 cm
Date: Year 25 (of Ptolemy II?), Phamenoth 30 = 24 May 260 B.C.
Content: Receipt for naubia

TRANSLITERATION

1. P #:-ṣr-hnsw s; Dd-hːr nby 15
2. sh Wsr-wr(?) s; P #:-hb n hː.t-sp 25
3. ibd 3 pr.t ‘rky

TRANSLATION

1. Psenchonsis son of Teos,a 15 naubia,b
2. has written Osoroeris(?) son of Phibis on Egyptian year 25,

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 ṣnw.
### CATALOGUE NO. 50

**Registration Number:** OIM 19343  
**Nelson Collection Number:** N310  
**Photograph:** Plate 25  
**Date:** Year 2(?) (of Ptolemy III?) = 24 October 246 to 22 October 245 B.C.  
**Description:** Pottery ostracon, 7.4 × 6.6 cm  
**Content:** Receipt for wool tax(?)

**TRANSLITERATION**

1. Ta-ktm (?) rmt.t(?) P-tm(?) hגד₁/₄ th.τ(? 1/2(? 1/4 2. r(? hגד₁ inšn(?) n h:τ-sp 2 t sh(?)
3. …
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. …

**NOTES**

-a This Patemis may be **Taxpayer 22**, Patemis son of Pchormhis, who is known from his papyri to have had a wife named Ta-ktm daughter of Lolous, her mother is Tį-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 hגד-sign is relatively clear and the hair determinative at the end of the tax name supports reading inšn, as does the amount paid.

### CATALOGUE NO. 51

**Registration Number:** OIM 19344  
**Nelson Collection Number:** N311  
**Photograph:** Plate 25  
**Date:** Year 19 (of Ptolemy II?), Pharmouthi 17 = 12 June 266 B.C.  
**Description:** Pottery ostracon, 6.8 × 6.4 cm  
**Content:** Receipt for yoke tax

**TRANSLITERATION**

1. P-t-my(?) s:  Drd-hr kt 1 n 2. hגד nb h:τ-sp 19 sh P:τ:τ n h:τ-sp 19 3. šb 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 (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).
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).

The curvature of the third sign in the season name favors pr.t over šmw.

### CATALOGUE NO. 52

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<th>Registration Number:</th>
<th>OIM 19345</th>
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<th>Plate 25</th>
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<tbody>
<tr>
<td>Nelson Collection Number:</td>
<td>N312</td>
<td>Description:</td>
<td>Pottery ostracon, 6.9 × 6.0 cm</td>
</tr>
<tr>
<td>Date:</td>
<td>Year 14(?) (of Ptolemy III?), Epeiph(?) 13(?) = 28 August 233 B.C.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content:</td>
<td>Receipt for salt and income of a server taxes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TRANSLITERATION**

1. P-tσy s: P-šr-mn h≥d≤ 2/3 1/6 (tb’.t) 1 t 1/3 1/8(?) h≥d≥ h≥m≥;  
2. ‘k n rmt iw sf šms n h≥t-sp 13(?) sħ l’mn-h≥tp(?)  
3. s: P-hb n h≥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 Amenothes (?)  
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

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<th>Photograph:</th>
<th>Plate 26</th>
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<tbody>
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<td>Nelson Collection Number:</td>
<td>N314</td>
<td>Description:</td>
<td>Pottery ostracon, 6.8 × 4.9 cm</td>
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<tr>
<td>Date:</td>
<td>Year [36] (of Ptolemy II), Epeiph 12(?) = 31 August 249 B.C.</td>
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<tr>
<td>Content:</td>
<td>Receipt for price of oil</td>
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**TRANSLITERATION**

1. Ta-mn ta Pr-t h≥d≤ 1/12(?) sw-  
2. n nh≥ ibd 2 šmw sh  
3. Ns-mn h≥t-sp 36(?) ibd 3 šmw sw 12(?)

---

*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.
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 \(\ddot{\text{smw}}\) over \(\text{pr.t}\). 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).
TAX RECEIPTS, TAXPAYERS, AND TAXES IN EARLY PTOLEMAIC THEBES

CATALOGUE NO. 55

Registration Number: OIM 19349
Nelson Collection Number: N316
Date: Year 13 (of Ptolemy III?) = 21 October 235 to 20 October 234 B.C.
Content: Receipt for burial tax(?)

TRANSLITERATION
1. in …(?), kt 1/2 (tbʾ.t) 1.t n rn(?)
2. … r.inz.w (r) t; hʾs.t(?)(n)
3. ibd 3 … šḥ …-rḥez sʾ Ns-hʾr
4. n hʾ.t-sp 13 ibd 4 … ‘rky(?)

Second hand
5. šḥ ḫd-hʾr …

TRANSLATION
1. …(?), has brought 1/2 (silver) kite 1 (ob.) in the name of
2. … who was brought (to) the necropolis(?) (on)
3. the third month of …, has written …-rḥez sʾ Ns-hʾr (on)
4. Egyptian year 13, fourth month of … day 30(?);

Second hand
5. has written Teos …

NOTE

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

Registration Number: OIM 19350
Nelson Collection Number: N317
Date: Year 13 (of Ptolemy II?), Phamenoth 17 = 13 May 272 B.C.
Content: Receipt for fruit tax

TRANSLITERATION
1. in ’Imn-ḥtp sʾ Pa-rʾ tbʾ 6
2. n ḫd tg šḥ Pʾ-ṭi-nfr-ḥtp hʾ.t-sp 13
3. ibd 3 pr.t sw 17(?)

TRANSLATION
1. Amenothes 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 Pʾ-ṭi-ʾy-m-ḥtp 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 Amenothes son of Parates; 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 \( \dot{smw} \).

\( ^e \) Or perhaps 15?

### CATALOGUE NO. 57

<table>
<thead>
<tr>
<th>Registration Number:</th>
<th>OIM 19351</th>
<th>Photograph:</th>
<th>Plate 27</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nelson Collection Number:</td>
<td>N318</td>
<td>Description:</td>
<td>Pottery ostracon, 6.5 × 4.4 cm</td>
</tr>
<tr>
<td>Date:</td>
<td>—</td>
<td>Content:</td>
<td>Receipt for price of oil</td>
</tr>
</tbody>
</table>

**TRANSLITERATION**

1. […] \( t:\ yzf \ rmt.t \ tb^t . t \ swn(?) \ nhh(?) \)
2. […] …
3. \( \pi\varepsilon\pi\tau\omega\kappa\varepsilon\nu \ldots \)

**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

<table>
<thead>
<tr>
<th>Registration Number:</th>
<th>OIM 19352</th>
<th>Photograph:</th>
<th>Plate 28</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nelson Collection Number:</td>
<td>N319</td>
<td>Description:</td>
<td>Pottery ostracon, 7.1 × 5.7 cm</td>
</tr>
<tr>
<td>Date:</td>
<td>Year 17 (of Ptolemy II?), Payni 8 = 2 August 268 B.C.</td>
<td>Content:</td>
<td>Receipt for yoke tax</td>
</tr>
</tbody>
</table>

**TRANSLITERATION**

1. \( P:\simyl(?) \ s:\ Dd-hr \ h\dd \ k\eta \ 1/2 \ h\dd \ nhh \)
2. \( h:\iota\cdot sp \ 17 \ s\dd \ Dd-hr \ h:\iota\cdot sp \ 17 \ iib\dd \ 2 \ \dot{smw} \ sw \ 8 \)

**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 \( \dot{smw} \) 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. T|-ßr.t-mnt ta ºImn-h≥tp h≥d≤ 1/4 h≥d≤ h≥m|
2. h≥|.t-sp 25 sh≤ D¯d-h≥r(?) h≥|.t-sp 26(?) ibd 2 :h.t sw 19(?)
3. (°Ετους) κς Φ[α]δφι tθ
4. Illegible traces of Greek

TRANSLATION
1. Senmonthis daughter of Amenothes, 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 H˘r-
d The reading of the Greek is very doubtful. The symbol for °Ετους, 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-immt(?) s: P:-t-um-inw-t:s:wy h≥d≤ kt 1/2 n h≥d
2. mr h≥z.s.tr n t: šr.t P:-śr-n:-ntr.w
3. r.ínz.w r t: h≥z.s.t s.P:-śi-imn-nsw-t:s:wy s: P:-wrm n
4. h≥|.t-sp 23 ibd 4 šmwy sw 20 n pr-¢ s Pfrwms
5. s: Pfrwms ñm Pfrwms p:yz s šr

TRANSLATION
1. Pa-immt(?) 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 T|-år.t-p|-år-n|-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” (t: sn.t Pa-mn|t p: swnw) and O. Brook. 37.1856 (Mél. Mariette: 149 [¶5]) for “the mother of Psenminis son of Ḥtḥ..., the priest of Sobek” (t: mw.t P|-år-mn s| Ḥtḥ... p: w’t 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

Registration Number: OIM 19383
Nelson Collection Number: N355
Date: Year 38 (of Ptolemy II), Phaophi 28 = 20 December 248 B.C.
Content: Receipt for price of oil

TRANSLITERATION

1. ʾImn-ḥ≥t s| Ḥt|-år-īmn 1/6 Ta-mn t;yz f mw.t h≥d 1/6
2. r h≥d 1/3 swn nh≥h gb 3 |˙.t
3. šh Ns-mn Ḥt|-t-sp 38 gb 2 |˙.t sw 28

TRANSLATION

1. Amenothes 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

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   vineyard (ὄμπελικόν) — 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. Esperetis — Pages 126, 131 — Plate 30

   of Panophis 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 Tamenis daughter of Tacomnnes (archive of Tavatunis called Tsenminis) — Pages 122, 129, 138 — Plate 30

   Serapeion — Page 103

   (sic) of Taminis daughter of P: :i.g.i (? — Pages 121, 131

   of Teinei 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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aroura — Pages 2–3, 9, 18–19, 59, 72

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bank — Pages 17, 23, 74–75, 79 (n. 571), 82–83; see also receipt, bank

   grain — Page 22; see also granary

   local — Page 21

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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 (τραπεζιτής) — Pages 23 (n. 121), 83; see also receipt, banker’s
   Egyptian — Pages 23 (n. 121), 83
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   royal — Pages 22–23 (n. 122), 83
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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
Bibliotheque Nationale et Universitaire, Strasbourg — Page 132
Birabi — Pages 122, 133 — Figure 1
Bodleian Library, Oxford — Page 132
brewer (‘th, ζυτοπωλίτης) — Pages 79–80 (nn. 570–72)
British Library, London — Pages 126, 131–32
Brooklyn Museum, New York — Pages 112, 115, 132
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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
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castor — Pages 9, 26 (n. 146), 61 (n. 419), 73; see also oil, castor and receipt, price of castor oil
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chief of the army (hry mšt) — Pages 69–70
chief of police (ἀρχιψυλακτις) — see ἀρχιψυλακτίς
chief priest (ἀρχιερεύς) — Page 103; see also lesonis
choachyte (w:ḥ-mw, w:ḥ-mw.w, χοαχυτής) — 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
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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)
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compulsory labor (ʾrt) — 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
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   requirement — Pages 1, 7–8, 11, 13–14, 29, 41, 57–59, 159, 172
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8.1.A. GENERAL WORDS (cont.)

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Abnormal Hieratic — Pages 3–4, 19
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choachyte — Page 122; see also choachyte
Demotic — Pages 3–4, 19–21, 37, 67–69, 72, 75, 101, 108, 113, 122
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embalming — Pages 99, 152
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inheritance — Pages 4 (n. 28), 128
lease — Page 130; see also land, lease
loan — Page 3 (n. 17)
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redistributive — Pages 1, 7
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el-Khokha — Page 133 — Figure 1
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8.1. ENGLISH (cont.)

8.1.A. GENERAL WORDS (cont.)

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8.1. ENGLISH (cont.)

8.1.A. GENERAL WORDS (cont.)

komarch (κομαρχής) — Pages 13, 18
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\[\text{P}:\overline{\text{s}}\text{r-}\text{i}m\text{n-}\text{ipy} \ s. \ \text{Dhwty-sdm} \ (\text{Psamenotheres} \ s. \ \text{Thotsutmis}), \ \text{scribe} — \ \text{Page 77}\]

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\[\text{P}:\overline{\text{s}}\text{r-lhsnsw} \ s. \ \text{P}:\overline{\text{ti-wsr}} \ (\text{Psenchonsis} \ s. \ \text{Petosiris}), \ \text{taxpayer} — \ \text{Page 39}\]

\[\text{P}:\overline{\text{s}}\text{r-lhsnsw} \ s. \ \text{Dh-dhr} \ (\text{Psenchonsis} \ s. \ \text{Teos}), \ \text{Taxpayer 15} — \ \text{Cat. nos. 13} \ \text{line 1}; 16 \ \text{line 1}; 17 \ \text{column ii, line 3}; 25 \ \text{line 1}; 35 \ \text{line 1}; 47 \ \text{line 1}; 49 \ \text{line 1} — \ \text{Pages 35, 48, 55, 59, 76–77, 113, 139}\]

\[\text{P}:\overline{\text{s}}\text{r-lhsnsw} \ s. \ \ldots(?) \ (\text{Psenchonsis} \ s. \ \ldots[?]), \ \text{taxpayer} — \ \text{Page 76}\]

\[\text{P}:\overline{\text{s}}\text{r-t-hrt} \ s. \ \text{Hr-mnt} \ (\text{Psennonthes} \ s. \ \text{Harmonthes}), \ \text{mummy} — \ \text{Page 91}\]

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\[\text{P}:\overline{\text{s}}\text{r-dhwty} \ s. \ \text{Twt} \ (\text{Psennonthes} \ s. \ \text{Totoes}) — \ \text{Page 68}\]

\[\text{P}:\overline{\text{s}}\text{r-}\ldots \ (\text{Psenn-}), \ \text{scribe} — \ \text{Page 45}\]

\[\text{P}:\overline{\text{gr}}(?) \ s. \ \text{P}:\overline{\text{mn-nz}} \ s. \ \ldots (\text{Pamonnasis}), \ \text{taxpayer} — \ \text{Page 94}\]

\[\text{P}:\overline{\text{ti-}} \ s. \ \text{Nhtr-hr-m-hb} \ (\text{Petemenophis} \ s. \ \text{Nechtharmais}), \ \text{scribe} — \ \text{Pages 93, 99}\]

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*OrSuec* 17 (1968) O. Ash. 513 (*OrSuec* 17: 47–48, 53 [¶24]) — Pages 34, 112
*OrSuec* 17 (1968) O. BM 20333 (*OrSuec* 17: 49, 54 [¶26]) — Pages 35, 110
*OrSuec* 17 (1968) O. BM 23363 (*OrSuec* 17: 49–50, 55 [¶27]) — Page 35
*OrSuec* 17 (1968) O. BM 25877 (*OrSuec* 17: 50, 55 [¶28]) — Pages 32, 106
*OrSuec* 17 (1968) O. Ash. 796 (*OrSuec* 17: 51–52, 56 [¶30]) — Pages 32, 106
*OrSuec* 17 (1968) O. BM 43655 (*OrSuec* 17: 52–53, 57 [¶32]) — Pages 31–32 (n. 179)
*OrSuec* 18 (1969) O. Berlin 9650 (*OrSuec* 18: 71–72 [¶2]) — Pages 38–39 (n. 260)
*OrSuec* 18 (1969) O. Wien 129 (*OrSuec* 18: 72–74 [¶3]) — Pages 23 (n. 122), 47, 122
*OrSuec* 18 (1969) O. BM 5712 (*OrSuec* 18: 84–85 [¶13]) — Pages 87–88 (nn. 625, 628), 109
*OrSuec* 22 (1973) O. Berlin P. 9502 (*OrSuec* 22: 3–4 [¶1]) — Page 36
*OrSuec* 23–24 (1974–1975) O. BM 5781 (*OrSuec* 23–24: 8–9 [¶1]) — Pages 88 (n. 636), 90, 114
*OrSuec* 23–24 (1974–1975) O. BM 5783 (*OrSuec* 23–24: 9–10 [¶2]) — Pages 91, 114
*OrSuec* 23–24 (1974–1975) O. BM 5775 (*OrSuec* 23–24: 15–16 [¶7]) — Pages 92, 114, 152
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OrSuec 23–24 (1974–1975) O. BM 5778 (OrSuec 23–24: 19–21 [¶10]) — Pages 92, 101 (nn. 749–50), 115
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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)
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OrSuec 29 (1980) O. BM 19338 (OrSuec 29: 8 [¶3]) — Pages 74 (n. 522), 76
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OrSuec 29 (1980) O. BM 25281 (OrSuec 29: 14 [¶9]) — Pages 74 (n. 529), 77, 96 (n. 708), 122
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8.8.D. UNPUBLISHED PAPYROLOGICAL SOURCES

P. Sorb. gr. inv. 211–212 (unpublished) — Pages 15, 60 (n. 414)

8.8.E. ERRONEOUS INVENTORY NUMBERS

O. BM 5689 (sic) — Pages 78 (n. 554), 120 (n. 825)
O. BM 5709 + 5717 + 5721 (sic) — Pages 91 (n. 658), 114 (n. 805)
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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
P. Berlin 23251–53 (“Grundbuch”) — Page 3 (n. 10)
P. Berlin 3048 verso — Page 3 (n. 17)
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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P. Louvre AF 6346–47 — Page 3 (n. 10)
P. Louvre 7842, 7835, 7838, and 7834 — Page 3 (n. 14)
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Cat. No. 1 (OIM 19158). Scale 1:1

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Cat. No. 17 (OIM 19305 and OIM 19380). Scale 1:1
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Cat. No. 22 (OIM 19311). Scale 1:1

Cat. No. 23 (OIM 19312). Scale 1:1
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Cat. No. 33 (OIM 19325). Scale 1:1

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Plate 20

Cat. No. 38 (OIM 19330). Scale 1:1

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Cat. No. 54 (OIM 19348). Scale 1:1
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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 Pechutes son of Pchorchonsis, Senatumis daughter of Snachomnus, Teos and Thabis, and Panas son of Espemetis.
Taxpayers in the Archives of Psenminis son of Bel, Teineni daughter of Teos, Teos and Thabis, and the Anonym
Plate 32

Taxpayers in the Archive of Panouphis son of Psenenteris

\[ P:\text{-}ti\text{-}ntr.wy = T:\text{-}htr \]
\[ (P\text{-}ti\text{-}ntr.wy = T\text{-}htr) \]

\[ \text{Panouphis} = \text{Tages} \]
\[ (Pa\text{-}nfr = Ta\text{-}w') \]

\[ \text{Snachomneus} = \text{Taesis} \]
\[ (Ns\text{-}w\text{-}hmn\text{-}iw = Ta\text{-}is\text{t}) \]

\[ \text{Taxpayer 12?} \]

\[ \text{Tabastis} = \text{Thotsutmis} \]
\[ (Ta\text{-}b\text{-}st = Dhywry\text{-}sdm) \]

\[ \text{Paos} \]
\[ (Pa\text{-}hr) \]

\[ \text{OIM 19292} \]
\[ (\text{Cat. no. 4}) \]
\[ \text{OIM 19321} \]
\[ (\text{Cat. no. 30}) \]

\[ \text{Patemis} \]
\[ (Pa\text{-}tm) \]

\[ \text{Tais} \]
\[ (T\text{'}y\text{-}h') \]

\[ \text{Psenenteris} = \text{Tiamounis} \]
\[ (P\text{-}sr\text{-}n\text{-}ntr.w = T\text{'}y\text{-}imn) \]

\[ \text{Taxpayer 17} \]

\[ \text{Panouphis} \]
\[ (Pa\text{-}nfr) \]

\[ \text{Archive of Panouphis} \]
\[ \text{son of Psenenteris} \]

(230–214 B.C.)