Ash Wednesday

It is impossible to determine when the seventh Wednesday before Easter was designated as the beginning of the preparation period before Easter. It does date from at least the fourth century. During that century, penitents looking for forgiveness and re-entry into the community would dress in sackcloth and sprinkle ashes to show their repentance. This custom certainly predates Christianity as can be seen by references in the Hebrew Scriptures (cf. Esther 4:2-3; Danie19:3; Jonah 3:6) and Christian Bible (cf. Matthew 11:21).

There is no doubt that the custom of distributing ashes to everyone on Ash Wednesday came from imitation of the practice of wearing ashes by public penitents. As Lent increasingly focused on the themes of repentance and renewal, Christians sensed their own need for repentance. The practice of **distribution of ashes** to all members of the community is mentioned in official documents of 1091 (Cf. Synod of Benventum, 1091 Manse, XX, 739) although nearly a hundred years earlier it is already assumed in a homily of the period.

Source: http://www.aboutcatholics.com/beliefs/lent-in-the-catholic-church/