MODEL 1
Seller Uses Certified Service Provider

Consumer

Seller

Certified Service Provider

CSP’s Bank

Key
1st step
2nd step
3rd step
4th step
5th step

State

State

State
MODEL 2
Seller Uses Certified Automated System

Consumer

order

payment & tax info total

agrees to buy & pays

tax info

transaction confirmation & receipt

Certified Automated System

Key
1st step
2nd step
3rd step
4th step
5th step

Seller

order info
tax info
tax return process
tax remit process

tax $$ & SER

State

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