What a tagged document is

A tagged document says what each run of ink on its pages stands for: this run is a heading, that one is a paragraph, and the rule across the top is furniture that says nothing at all.
Something reading the document aloud follows the order the tree gives, not the order the ink was laid down in, and a phone reflowing the page has something to reflow.



What the tree leaves out

The running head above and the page number below are artifacts. They are drawn, they are not content, and nothing reading the document aloud says them.
An artifact carries no number, so the tree cannot point at it. That is the whole of how reading software tells furniture from what the document says.

Part	Quantity	Amount
Bearing, 12 mm	40	480.00 EUR
Shaft, ground	6	1 260.00 EUR
Housing, cast	6	2 510.00 EUR

1. Mark the run as the page draws it
2. Number it from the page's own counter
3. Point the tree at that number