§ 7407. Exempt persons. Nothing contained in this article shall be construed to prohibit:

a. Any individual other than a certified public accountant or public accountant who is an officer of a corporation or partner of a partnership or sole proprietor of a business enterprise or member of a joint venture or member of a committee appointed by stockholders, creditors, courts, trustees, executors or administrators, or an employee of any of the foregoing, in his capacity as such, from signing, delivering, or issuing any financial, accounting or related statement or report thereon, relating to said corporation, partnership, business venture, joint venture, committee, trust or estate, provided, however, that in so doing such person does not hold himself or herself out to be a certified public accountant or public accountant;

b. An attorney-at-law, or a partnership, limited liability partnership, limited liability company or professional service corporation of attorneys-at-law from signing a financial, accounting or related statement or report thereon, prepared by such attorney or organizations of attorneys as incidental to the practice of law;

c. Any individual from serving as an employee of a certified public accountant, public accountant or firm licensed under this article;

d. Any individual, not engaged in practice as a certified public accountant or public accountant within the state, from performing services within the state which are incidental to the practice conducted by him outside the state;

e. Any official or employee of a governmental unit, agency or instrumentality other than a certified public accountant or public accountant in the performance of his official duties from signing, delivering or issuing any financial, accounting, or related statement or report thereon relating to said unit, agency or instrumentality; or

f. A corporation chartered in the state of New York to engage in the practice of public accountancy and so engaged as its principal activity

on and before the first day of July, nineteen hundred fifty-nine, from continuing in such practice as long as its corporate acts comply with the board of regents rules, provided all employees of such corporation performing any acts constituting the practice of public accountancy as defined herein and who are not certified public accountants or public accountants licensed under this article shall in the performance of such acts be under the supervision of certified public accountants or public accountants licensed in this state; or

g. An individual other than a certified public accountant or public accountant, or an entity not required to register under paragraph a of subdivision three of section seventy-four hundred eight of this article, from offering to perform or performing the types of services set forth in subdivision three of section seventy-four hundred one of this article or preparing financial statements in accordance with subdivision five of section seventy-four hundred eight of this article.