1. **What is Transact-SQL (T-SQL)?**

Transact-SQL (T-SQL) is Microsoft's and Sybase's proprietary extension to SQL. SQL, the acronym for Structured Query Language, is a standardized computer language that was originally developed by IBM for querying, altering and defining relational databases, using declarative statements. T-SQL expands on the SQL standard to include procedural programming, local variables, various support functions for string processing, date processing, mathematics, etc. and changes to the DELETE and UPDATE statements.