**What is T-SQL**

T-SQL is a [standardized](http://en.wikipedia.org/wiki/SQL#Standardization) computer language that was originally developed by IBM for querying, altering and defining relational databases, using [declarative](http://en.wikipedia.org/wiki/Declarative_programming) statements. T-SQL expands on the SQL standard to include [procedural](http://en.wikipedia.org/wiki/Procedural_programming) programming, [local variables](http://en.wikipedia.org/wiki/Local_variable), various support functions for string processing, date processing, mathematics, etc. and changes to the [DELETE](http://en.wikipedia.org/wiki/Delete_(SQL)) and [UPDATE](http://en.wikipedia.org/wiki/Update_(SQL)) statements. These additional features make Transact-SQL complete.

Transact-SQL is central to using [Microsoft SQL Server](http://en.wikipedia.org/wiki/Microsoft_SQL_Server). All applications that communicate with an instance of SQL Server do so by sending Transact-SQL statements to the server, regardless of the user interface of the application.

Variables: DECLARE, SET and SELECT