Dear [Hiring Manager's Name],

Thank you very much for offering me the [Job Title] position at [Company Name]. I appreciate the time and effort you and your team have put into the interview process and the opportunity to learn more about your organization.

After careful consideration, I have decided to decline the job offer. This was a difficult decision for me, as I hold [Company Name] in high regard. However, after evaluating my career goals and personal aspirations, I believe that this is the best choice for my future.

I am grateful for your understanding and I hope to stay in touch. Thank you once again for the opportunity and for your kindness throughout the process.

Sincerely,

[Your Name][Your Address][Your City, State, Zip Code][Your Email][Your Phone Number]