

Dear [Hiring Manager's Name],

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

After careful consideration, I have decided to decline the offer. This was not an easy decision, but I believe it is the best choice for my career at this time.

I wish you and the team at [Company Name] all the best in your future endeavors and hope to cross paths again in the future.

Thank you again for the opportunity.

Sincerely,  
[Your Name]  
[Your Contact Information]