Date: [Insert Date]
[Recipient's Name]
[Company's Name]
[Company's Address]
[City, State, Zip Code]

Dear [Recipient's Name],

Thank you very much for offering me the position of [Job Title] at [Company's Name]. I appreciate the time and effort you invested in the interview process and the offer extended to me.

After careful consideration, I have decided to decline the offer. This was a difficult decision for me, as I hold [Company's Name] in high regard and was impressed by the team and the vision of the company.

Again, thank you for this wonderful opportunity. I hope to keep in touch, and I wish [Company's Name] continued success in the future.

Sincerely,

[Your Name]

[Your Phone Number]

[Your Email Address]