Dear [Hiring Manager's Name],

I hope this message finds you well. I would like to express my sincere gratitude for the job offer for the position of [Job Title] at [Company Name]. It was truly an honor to be considered for such an exciting opportunity.

After careful consideration, I regret to inform you that I must decline the offer due to relocation issues. Despite my enthusiasm for the role and the company, I have realized that I am unable to move at this time.

I want to thank you once again for the offer and for the time you and your team spent during the interview process. I hope to keep in touch and wish [Company Name] continued success in the future.

Best regards,

[Your Name] [Your Phone Number] [Your Email Address]