Dear [Search Committee Chair's Name],

Thank you very much for offering me the position of Visiting Professor in the [Department Name] at [University Name]. I truly appreciate the time and effort that you and the committee devoted to the selection process and the warm welcome during our discussions.

After careful consideration, I have decided to decline the offer. This was not an easy decision, as I have great respect for the faculty and the opportunities your university provides.

I wish you and the department continued success in your endeavors. Thank you once again for the offer, and I hope our paths cross in the future.

Sincerely,

[Your Name][Your Title/Position][Your Institution][Your Contact Information]