Dear [Hiring Manager's Name],

I hope this message finds you well. I would like to express my sincere gratitude for the job offer to join [Company Name] as [Job Title]. It was a great honor to receive your offer, and I truly appreciate the time and effort you and your team invested throughout the interview process.

After careful consideration, I regret to inform you that I must decline your offer as I have accepted another opportunity that aligns more closely with my career goals.

Thank you once again for the opportunity and for your understanding. I wish [Company Name] continued success and hope our paths cross again in the future.

Sincerely,
[Your Name]
[Your LinkedIn Profile (if applicable)]
[Your Contact Information]