Dear [Hiring Manager's Name],

I hope this message finds you well. I would like to extend my sincere gratitude for offering me the [Job Title] position at [Company Name]. After careful consideration, I regret to inform you that I must decline the offer.

After much thought, I have decided to accept another position that aligns more closely with my career goals. I truly appreciate the time and effort you and your team invested throughout the interview process, and I enjoyed learning more about [Company Name].

I wish you and the team continued success and hope our paths may cross again in the future.

Thank you once again for the opportunity.

Best regards,

[Your Name]

[Your Phone Number]

[Your Email Address]