Dear [Hiring Manager's Name],

Thank you very much for offering me the position of [Job Title] at [Company Name]. I sincerely appreciate the time and effort you and your team invested in the interview process and in considering my application.

After careful consideration, I have decided to decline the offer. While I am impressed with [Company Name] and the opportunities presented, I believe that the position does not align with my long-term career goals and aspirations for advancement.

I wish you and your team all the best in your search for the right candidate, and I hope our paths may cross again in the future.

Thank you once again for the opportunity.

Sincerely,

[Your Name]

[Your Contact Information]