Dear [Interviewer's Name],

Thank you so much for offering me the [Job Title] position at [Company Name]. I truly appreciate the time and effort you and your team took during the interview process, as well as the opportunity to learn more about the exciting work at your company.

After careful consideration, I have decided to decline the offer. This was not an easy decision, but I believe it is the best choice for my career path at this time.

I wish you and the team all the best and hope our paths may cross again in the future.

Thank you once again for the opportunity.

Sincerely, [Your Name]