[Date]

Dear [Name of Hiring Manager],

Thank you for the offer for the position of [Job title] at [Name of Company]. It was a pleasure to learn more about your company's vision and job role.

Unfortunately, after careful consideration, I have decided to decline the job offer. I believe [Provide an honest and concise description of the reasons you are unable to accept the position]

I am really thankful for the opportunity, and I wish you and [Name of Company] continued success. I hope we can stay in touch.

Regards,
[Your Name]