[Your Name]
[Your Address]
[City, State, Zip Code]
[Email Address]
[Phone Number]
[Date]
[Employer's Name]
[Company's Name]
[Company's Address]
[City, State, Zip Code]

Dear [Employer's Name],

Thank you very much for offering me the position of [Job Title] at [Company's Name]. After careful consideration, I have decided to decline the offer.

I truly appreciate the time and effort you and your team invested in the interview process and for the opportunity to learn more about your company.

I wish you continued success, and I hope we may cross paths in the future.

Thank you again for the offer.

Sincerely,

[Your Name]