TOPIC: Politely declining a job offer and explaining your decision

Subject: Re: Job Offer - [Position Title] at [Company Name]

Dear [Hiring Manager's Name],

I hope this email finds you well, and I want to express my heartfelt gratitude for offering me the [Position Title] at [Company Name]. It has been a pleasure getting to know your team during the interview process, and I am truly impressed by the [Company Name]'s commitment to excellence and the exciting work being done there.

After careful consideration, I have come to a difficult decision, and I regret to inform you that I must decline the job offer. This decision was not made lightly, and I want to take a moment to explain my reasons.

I want to emphasize that my decision is not a reflection of the company or the opportunity itself. It's been a privilege to learn more about [Company Name] and the role, and I was genuinely excited about the possibility of joining your team. However, upon reflecting on my career goals and personal circumstances, I believe that another path aligns better with my long-term objectives and values.

I appreciate the time and effort your team invested in the interview process and the offer you extended to me. It was a difficult decision to make, but I believe it is the right one for me at this point in my career.

I hope you understand my decision, and I want to express my gratitude once again for considering me for the position. I hope our paths may cross again in the future, and I wish [Company Name] continued success in all your endeavors.

Thank you for your understanding, and please convey my thanks to the entire team.

Warm regards,

[Your Name]