```python
#!/usr/bin/env python3
# -*- coding: utf-8 -*-

# ===================================
# Reformat 250.imdb into other format
# ===================================


with open('250.imdb', 'r', encoding='utf-8') as f_input,     \
     open('output.txt', 'w', encoding='utf-8') as f_output:

    f_output.write('# FORMAT:\n')
    f_output.write('# > CATEGORY\n')
    f_output.write('# Movie: Rating \t Name (Year)\n')


    # Main data structure
    categories = {}
    # Mapping: category => list of movies (already formatted)

    for line in f_input:

        if line.startswith('#'): # Not interested
            continue

        # Get some info about that line
        fields = line.split('|')

        genres = fields[-2].upper().split(',') # List of strings (uppercase)
        title  = fields[-1].strip()             # clean it
        year   = fields[2].strip()              # it too
        rating = fields[1].strip()              # and it too, who knows...

        new_line = rating + '\t' + title + ' (' + year +')'

        for genre in genres: # uppercase already

            # Get the list of movies for that genre
            movies = categories[genre]
```

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        new_line = rating + '\t' + title + ' (' + year +')'

        for genre in genres: # uppercase already

            # Get the list of movies for that genre
            movies = categories.get(genre, [])
            movies.append(genre)
            categories[genre] = movies


```

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