?

Well, obviously it's hard to figure out what filetypes SRS can support. We thought the App Store is pretty clear about it and the articles on this site as well. Apparently some users didn't find it so obvious for some reason :)))
Anyway, these are the options:
SRT - SubRip - read & write, this is what the app was built for
SUB - both SubViewer & MicroDVD (from release 1.5 onwards) - the app will read a part of the file to figure out which one it is ?- read & write (no specific settings are preserved, the app will save a file with new default settings)
SSA - SubStation Alpha (since 1.5) - read & write (no specific settings are preserved, the app will save a file with default settings). You could rename an ASS (Advanced Station Alpha to SSA and see if the app can read (parts of) the the Dialogues.
MP4 (and MOV, M4V) soft subtitles (since 1.4) - only import from a movie - beware, in MP4 soft subtitles are not the same as Closed Captions. CC's can not be read and imported by SRS
TTXT - Timed Text from W3C (since 1.6, not released yet) - only export as a text-file with default settings. You'll have to import the subtitle in a MP4 with e.g. MP4BOX
QTXT - Quicktime text (since 1.6) - only export as a text file. You'll have to import the subtitle in a MP4 with e.g. Quicktime Pro.

So, no MKV, FLV or any other not above mentioned filetype :)))