The phenomenon in question here concerns a small subclass of irregular verbs in Irish, and their behaviour under initial mutation. We are thus dealing with a small and irregular corner of Irish morphophonology but also with items whose frequency of occurrence is very high.

What defines the class of irregular verbs in Irish is that they have suppletive forms when preceded by certain preverbal particles (subordinators, negation, the marker of polar interrogation and so on). The past tense of the verb ‘to see’ for instance shows the forms in (1):

(1) a. Chonaic mé  I saw
    b. Ní fhaca mé  I didn’t see
    c. An bhfaca tú  did you see?
    d. go bhfaca tú  that you saw

The particles which force the appearance of these suppletive forms are probably all complementizers as far as their syntax goes, but there is a set of processes which fuse complementizers, tense markers and inflected verbs (sometimes also weak nominative pronouns) into a single prosodic word in the initial position of a finite clause.

When not preceded by any of the triggering class of particles the verb stem is *chonaic* [ˌχanık’]. When preceded by one of the particles, the verb stem is *faca* [fakə]. Or at least that is the form that one would postulate on the basis of the alternations. That form, though, is never ever pronounced, a point which will be important for what follows. The reason that it is never pronounced is that each of the particles which trigger suppletion also triggers an initial mutation—lenition in the case of the mark of clausal negation (1b), nasalization/eclipsis in the case of most of the others (1c,d). So the only forms that learners and speakers of the language ever actually hear are:

[akə]  [wakə]

the first being the lenited form, the second being the nasalized form. It is certainly imaginable that speakers can recover the underlying form [fakə] on the basis of these alternations. There is lots of other evidence that the various preverbal particles have the various mutation effects that they do, and there are lots of other places where one would see the alternation:

[f]  [w]

corresponding to unmutated, lenited and nasalized initials respectively. But if speakers do postulate underlying [f] for cases such as these, they do so in the absence of any independently occurring form which has initial [f] in its phonetic realization.
Two of these irregular verbs, though, (‘go’ and ‘do’) are of special interest in the dialects we are considering here (Northern Irish, or Donegal Irish more specifically). The relevant paradigms are as in (2) and (3):

(2) a. Chuaigh sé [χů̯ ʃə] ‘he went’
   b. Ní dheachaigh sé [n̥i yahɔ ʃə] ‘he didn’t go’
   c. An ndeachaigh sé [ə n’ahɔ ʃə] ‘did he go?’

(3) a. Rinne sé [rin̥ʃə] ‘he did/made’
   b. Ní dhearn’ sé [n̥i ʃərn̥ʃə] ‘he didn’t do/make’
   c. An ndearn’ sé [ə n’arn̥ʃə] ‘did he do/make?’

Here the forms of the suppletive verbs suggest underlying deachaigh [d’ahi] and dearn’ [d’arn] respectively. From these, both lenited [yahi], [yarn] and nasalized [n’ahi], [n’arn] would derive in the normal way. But, as with the other cases, supposed underlying [d’ahi], [d’arn] would never occur as phonetic forms.

Except in the Northern dialects.

The reason why the Northern dialects are different in this respect is that they (and only they) have an additional marker of clausal negation cha [χa], which has some unusual properties as a mutation trigger. There is a lot of sub-dialectal variation as to whether this element lenites, nasalizes or has no effect. The crucial observation, though, is that has no effect on initial [d] (or [s]) but it eclipsis (nasalizes) initial [t]:

Cha druideann sé [χa drid’ən ʃə] ‘He doesn’t close’
Cha dtéann sé [χa d’tən ʃə] ‘He doesn’t go’

As a consequence, for these dialects, the two verbs ‘go’ and ‘do/make’ have a fuller paradigm than in other dialects:

(4) a. Chuaigh sé [χů̯ ʃə] ‘he went’
   b. Ní dheachaigh sé [n̥i yahɔ ʃə] ‘he didn’t go’
   c. Cha deachaigh sé [χa d’ahɔ ʃə] ‘he didn’t go’
   d. An ndeachaigh sé [ə n’ahɔ ʃə] ‘did he go?’

(5) a. Rinne sé [rin̥ʃə] ‘he did/made’
   b. Ní dhearn’ sé [n̥i ʃərn̥ʃə] ‘he didn’t do/make’
   c. Cha dearn’ sé [χa d’arn̥ʃə] ‘he didn’t do/make’
   d. An ndearn’ sé [ə n’arn̥ʃə] ‘did he do/make?’
In (4c) and (5c), the form deachaigh is historically ‘correct’ and provides explicit surface evidence for what can only be in the other dialects a postulated (but non-occurring) underlying form.

But look what happens now. Given the peculiarities of cha as a mutation trigger, the forms in (4c) and (5c) are in fact morphologically ambiguous. They can be interpreted either as having an initial un-lenited [d] (historically accurate), or they can be interpreted as having an initial nasalized [t] (historically inaccurate but consistent with the mutation properties of cha). This interpretation would not just be historically inaccurate but also more abstract, in the sense that it involves the postulation of underlying stems teachaigh and tearn which would never ever surface in that form.

But this seems to be, in fact, exactly what speakers have done. The patterns in (2) and in (3) have been replaced almost (but not quite) everywhere by the new paradigms in (6) and (7):

(6) a. Chuaigh sé [χuo fo] ‘he went’
    b. Ní theachaigh sé [n'i hah fo] ‘he didn’t go’
    c. Cha dteachaigh sé [χa d'ah fo] ‘he didn’t go’
    d. An dteachaigh sé [a d'ah fo] ‘did he go?’

(7) a. Rinne sé [rin' fo] ‘he did/made’
    b. Ní thearn’ sé [n'i harn fo] ‘he didn’t do/make’
    c. Cha dtearn’ sé [χa d'arn fo] ‘he didn’t do/make’
    d. An dtearn’ sé [a d'arn fo] ‘did he do/make?’

These new paradigms are explicable only (as far as I can see) if speakers have postulated new underlying forms teachaigh [t'ahi] and tearn [t'arn], which have never ever been pronounced in the history of the language, but which are deducible as possible underlying forms from the surface ambiguity of the forms with cha.

What is interesting in addition is that it is in exactly those varieties for which there is available a surface-true analysis of the alternations (i.e. take deachaigh and dearn in (4c) and (5c) to be unlenited and to be the underlying form for the mutated forms dheachaigh and ndeachaigh) that the innovation involving the more abstract underlying form takes root and spreads.